

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft		Indicative	Indicative
		Budget		2020/21	2021/22
	<b>Assessment Rates</b>				
	<b>Income</b>				
10	Revenue:Default				
10	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Electricity			(1 162 997)	(1 230 451)
10	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Electricity			-	-
10	Revenue:Exchange Revenue:Operational Revenue:Collection Charges			-	-
10	Revenue:Exchange Revenue:Operational Revenue:Collection Charges			-	-
10	Revenue:Exchange Revenue:Operational Revenue:Commission:Transaction Handling Fees			-	-
10	Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Property Rates			-	-
10	Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Property Rates			-	-
10	Revenue:Non-exchange Revenue:Property Rates:Agricultural Property			-	-
10	Revenue:Non-exchange Revenue:Property Rates:Agricultural Property			3 619 110	3 829 019
10	Revenue:Non-exchange Revenue:Property Rates:Business and Commercial Properties			(6 828 510)	(7 224 583)
10	Revenue:Non-exchange Revenue:Property Rates:Business and Commercial Properties			11 424 470	12 087 090
10	Revenue:Non-exchange Revenue:Property Rates:Business and Commercial Properties			(148 856 887)	(157 490 375)
10	Revenue:Non-exchange Revenue:Property Rates:Municipal Properties			14 233 667	15 059 219
10	Revenue:Non-exchange Revenue:Property Rates:Municipal Properties			(14 233 667)	(15 059 219)
10	Revenue:Non-exchange Revenue:Property Rates:National Monument Properties			16 158	17 095
10	Revenue:Non-exchange Revenue:Property Rates:National Monument Properties			(16 158)	(17 095)
10	Revenue:Non-exchange Revenue:Property Rates:Public Benefit Organisations			4 175 784	4 417 979
10	Revenue:Non-exchange Revenue:Property Rates:Public Benefit Organisations			(4 175 784)	(4 417 979)
10	Revenue:Non-exchange Revenue:Property Rates:Public Service Infrastructure Properties			4 065 904	4 301 727
10	Revenue:Non-exchange Revenue:Property Rates:Public Service Infrastructure Properties			(4 065 904)	(4 301 727)
10	Revenue:Non-exchange Revenue:Property Rates:Public Service Infrastructure Properties			42 004 163	44 440 404
10	Revenue:Non-exchange Revenue:Property Rates:Public Service Infrastructure Properties			(42 004 163)	(44 440 404)
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties			(291 299 155)	(308 194 506)
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties			-	-
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties			-	-
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties (Vacant Land)			14 388 414	15 222 942
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties (Vacant Land)			(93 747 478)	(99 184 831)
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties (Vacant Land)			8 603 050	9 102 027
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties (Vacant Land)			(8 603 050)	(9 102 027)
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties (Vacant Land)			(12 020 400)	(12 717 583)
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties (Vacant Land)			635 818	672 695
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties (Vacant Land)			(10 596 967)	(11 211 591)
10	Revenue:Non-exchange Revenue:Property Rates:Residential Properties (Vacant Land)			(492 889 317)	(521 475 897)
	<b>General Expenses</b>				
10	Expenditure:Operational Cost-Management Fee			12 020 400	12 717 583
				12 020 400	12 717 583
				(480 868 917)	(508 759 314)
	<b>Beach Amenities</b>				
	<b>Salaries &amp; Allowances</b>				

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING[illegible]

## KWADUKUZA MUNICIPALITY - DRAFT

	Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
15	Expenditure:Depreciation and Amortisation:Landfill	015 Solid Waste Depreciation	1 637	1 727	1 822
15	Expenditure:Depreciation and Amortisation:Community Facilities	015 Community Facilities Depreciation	1 965 421	2 073 519	2 187 563
15	Expenditure:Depreciation and Amortisation:Sport and Recreation Assets	015 Sport and Recreation Facilities Depreciation	12 428	13 112	13 833
15	Expenditure:Depreciation and Amortisation:Operational Buildings	015 Operational Buildings Depreciation	1 718	1 813	1 913
15	Expenditure:Depreciation and Amortisation:Computer Equipment	015 Computer Equipment Depreciation	2 796	2 950	3 112
15	Expenditure:Depreciation and Amortisation:Furniture and Office Equipment	015 Furniture and Office Equipment Depreciation	12 415	13 097	13 818
15	Expenditure:Depreciation and Amortisation:Machinery and Equipment	015 Machinery and Equipment Depreciation	24 361	25 701	27 114
15	Expenditure:Depreciation and Amortisation:Transport Assets	015 Transport Assets Depreciation	49 247	51 956	54 813
			2 070 636	2 184 521	2 304 670
		Council General Income			
20	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	02060180 Miscellaneous Revenue	(50 514)	(53 444)	(56 544)
20	Revenue:Exchange Revenue:Operational Revenue:Sale of Property	020000160 Council Assets	-	-	-
20	Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	020000700 Proceeds from Insurance	(349 532)	(369 805)	(391 254)
20	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Management Fee	020000260 Revaluation of Investment Properties	(2 647 500)	(2 801 055)	(2 963 516)
20	Revenue:Exchange Revenue:Operational Revenue:Collection Charges	020010885 Debt Collection	(39 293)	(41 572)	(43 983)
20	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational Monetary Allocation	020055095 Equitable Share	(41 243 574)	(43 138 492)	(48 342 731)
20	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Legal Fees	020060130 Legal Fees Recovered	(224 512)	(237 534)	(251 311)
20	Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses	020002500 Surchises	(1 684)	(1 781)	(1 885)
20	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	Council General Exp DISBURSEMENT0200101085	-	-	-
20	Revenue:Exchange Revenue:Operational Revenue:Bad Debts Recovered	Council General Exp WOIFF INT ON RATES020260130	-	-	-
20	Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related:Property Plant	020000160 Council Assets	(201 210)	(212 860)	(225 227)
20	Revenue:Exchange Revenue:Operational Revenue:Collection Charges	Operational Revenue:Collection Charges	-	-	-
20	Revenue:Non-exchange Revenue:Finas Penalties and Forfeits:Penalties:Property Rates	Penalties: Property Rates	-	-	-
			(44 757 820)	(46 856 565)	(52 276 451)

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Mem	Segment Desc	Budget	Indicative	Indicative
	<b>Salaries and Allowance</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
20	Expenditure:Remuneration of Councilors:Total for All Other Councilors:Allowances and Se	16 210 091	17 506 895	19 624 274
20	Expenditure:Remuneration of Councilors:Total for All Other Councilors:Allowances and Se	5 368 050	5 797 494	6 498 673
20	Expenditure:Remuneration of Councilors:Total for All Other Councilors:Allowances and Se	2 465 136	2 882 347	2 964 345
20	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	3 471 949	3 891 865	4 362 567
		27 515 227	29 858 504	33 469 859
	<b>Contribution</b>			
20	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	19 403 662	21 922 580	24 587 606
20	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	730 770	773 091	817 930
20	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	1 154 310	1 221 280	1 292 083
		21 288 672	23 916 951	26 697 629
	<b>Repairs and Maintenance</b>			
20	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	208 689	233 929	262 222
		208 689	233 929	262 222
	<b>General Expenses</b>			
20	Expenditure:Operational Cost:External Audit Fees	3 364 135	3 771 011	4 227 097
20	Expenditure:Operating Leases:Furniture and Office Equipment	1 639 507	1 837 797	2 060 070
20	Expenditure:Bad Debts Written Off	195 482	219 125	245 627
20	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ew	124 690	139 658	158 549
20	Expenditure:Operational Cost:Entertainment:Total for All Other Councilors	1 988 345	108 779	108 780
20	Expenditure:Transfers and Subsidies:Operational:Allocations In-kind:Households:Social Ass	4 082 734	4 576 521	5 130 030
20	Expenditure:Operational Cost:Professional Bodies Membership and Subscription	393 021	440 555	493 838
20	Expenditure:Operational Cost:Insurance Underwriting:Premiums	2 297 736	2 575 638	2 887 150
20	Expenditure:Operational Cost:Water and Sanitation	513 570	575 684	645 310
20	Expenditure:Operational Cost:Travel and Subsidence:Domestic:Accommodation	531 432	595 706	667 753
20	Expenditure:Operational Cost:Travel and Subsidence:Domestic:Daily Allowance	579 082	649 119	727 627
20	Expenditure:Default	3 838 516	4 081 150	4 298 987
20	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	10 187 580	10 778 480	11 403 610
20	Expenditure:Operational Cost:Insurance Underwriting:Excess Payments	219 100	245 599	275 303
20	Expenditure:Operational Cost:Vehicle Tracking	23 511	26 354	29 542
20	Expenditure:Operational Cost:Entertainment:Councilors	386 164	432 868	485 222
20	Expenditure:Operating Leases:Community Assets	185 747	208 213	233 395
20	Expenditure:Transfers and Subsidies:Operational:Monetary Allocations:Households:Other T	323 630	351 562	394 082
20	Expenditure:Operational Cost:Management Fee	56 005	62 779	70 312
20	Expenditure:Default	88 085	72 034	76 212
20	Expenditure:Operating Leases:Computer Equipment	-	-	-
20	Expenditure:Operational Cost:Travel and Subsidence:Domestic:Food and Beverage (Serve	30 977 974	31 728 613	34 814 265



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BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft		Indicative 2020/21	Indicative 2021/22
		Budget 2019/20			
	<u>Depreciation</u>				
20	Expenditure:Depreciation and Amortisation:Community Assets:Community Facilities Depreciation	16 400		17 302	18 254
20	Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings Depreciation	61 268		64 637	68 192
20	Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Housing:Social Hous	381 991		403 000	425 165
20	Expenditure:Depreciation and Amortisation:Amortisation:Intangible Assets:Licences and Rtg	30 938		32 639	34 435
20	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	47 969		50 608	53 391
20	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	51 211		54 027	56 999
20	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	37 610		39 679	41 861
20	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	39 486		41 658	43 949
		<b>866 872</b>		<b>703 550</b>	<b>742 246</b>
	<u>Recharges</u>				
20	Revenue:Default	(3 863 580)		(4 087 668)	(4 324 753)
		<b>(3 863 580)</b>		<b>(4 087 668)</b>	<b>(4 324 753)</b>
		<b>32 036 034</b>		<b>35 497 396</b>	<b>39 185 018</b>
	<u>Human Resources</u>				
	<u>Income</u>				
21	Revenue:Exchange Revenue:Operational Revenue:Staff Recoveries	(32 878)		(35 015)	(37 291)
21	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational/Monetary Allocation	(1 793 367)		(2 010 266)	(2 253 398)
		<b>(1 826 245)</b>		<b>(2 045 281)</b>	<b>(2 290 689)</b>
	<u>Salaries and Allowances</u>				
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	5 048 595		5 341 413	5 651 215
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	420 366		444 747	470 543
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	213 905		226 311	239 438
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	33 083		35 001	37 031
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	-		-	-
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuran	45 434		48 070	50 858
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	33 126		35 047	37 080
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	382 553		404 741	428 216
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	-		-	-
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	986 367		1 043 576	1 104 104
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	2 074		2 194	2 321
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	248 236		262 634	277 866
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	32 076		33 936	35 905
21	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	29 726		31 450	33 274
21	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	<b>7 475 541</b>		<b>7 908 122</b>	<b>8 367 851</b>

## KWADUKUZA MUNICIPALITY - DRAFT

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft		Indicative	Indicative
		Budget 2019/20	2020/21	2021/22	
		(3 110 997)	(3 487 258)	(3 909 025)	
	<b>Salaries and Allowances</b>				
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	8 650 467	9 194 514	9 727 796	
22	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Basic Salary	1 575 158	1 686 518	1 763 176	
22	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	56 000	101 668	107 459	
22	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	283 607	300 056	317 460	
22	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	17 160	18 155	19 208	
22	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	156 381	165 451	175 048	
22	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	2 020	2 137	2 261	
22	Expenditure:Employee Related Cost:Senior Management:Municipal Manager: Travel Allowance	130	137	145	
22	Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salary	801 304	847 779	896 951	
22	Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salary	298 860	316 194	334 533	
22	Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salary	185 400	196 153	207 530	
22	Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salary	209 942	222 118	235 001	
22	Expenditure:Employee Related Cost:Senior Management:Executive Director: Cellular and Telephone Allowance	14 520	15 362	16 253	
22	Expenditure:Employee Related Cost:Senior Management:Executive Director: Bonus	78 936	83 515	88 358	
22	Expenditure:Employee Related Cost:Senior Management:Executive Director: Unemployment Insurance	2 020	2 137	2 261	
22	Expenditure:Employee Related Cost:Senior Management:Executive Director: Bargaining Council Levies	130	137	145	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	724 206	766 210	810 650	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	181 989	192 544	203 712	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	130 385	137 958	145 959	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Group Life Insurance	80 518	85 251	90 196	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	46 734	49 444	52 312	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Medical	518 206	548 292	580 061	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	1 664 737	1 761 292	1 863 447	
22	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions: Pension	2 981	3 154	3 337	
22	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council Levies	801 835	848 342	897 545	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	87 674	92 760	98 140	
22	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	41 003	43 381	45 897	
22	Expenditure:Employee Related Cost:Senior Management:Municipal Manager (MM): Social	16 692 371	17 660 529	18 664 840	
	<b>General Expenses</b>				
22	Expenditure:Operational Cost:Workmen's Compensation Fund	106 135	112 291	118 804	
22	Expenditure:Operational Cost:Workmen's Compensation Fund	18 447	19 517	20 649	
22	Expenditure:Operational Cost:Workmen's Compensation Fund	10 802	11 428	12 091	
22	Expenditure:Operational Cost:Skills Development Fund Levy	104 531	110 584	117 008	
22	Expenditure:Operational Cost:Skills Development Fund Levy	18 255	19 314	20 434	
22	Expenditure:Operational Cost:Skills Development Fund Levy	10 431	11 036	11 676	
22	Expenditure:Operational Cost:Skills Development Fund Levy	5 452	5 768	6 103	
22	Expenditure:Operational Cost:Printing Publications and Books	150 000	158 700	167 905	

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Item	Segment Desc	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
22	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Evi	7 500	7 935	8 395
22	Expenditure:Contracted Services:Consultants and Professional Services:Business and Adv	100 000	529 000	559 682
22	Expenditure:Contracted Services:Contractors:Event Promoters	100 000	105 800	111 936
22	Expenditure:Contracted Services:Contractors:Event Promoters	200 000	211 600	223 873
22	Expenditure:Contracted Services:Contractors:Event Promoters	30 000	31 740	33 581
22	Expenditure:Transfers and Subsidies:Operational:Allocations In-kind:Households:Social Sec	50 000	52 900	55 968
22	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Evi	500 000	529 000	559 682
22	Expenditure:Transfers and Subsidies:Operational:Allocations In-kind:Households:Social Sec	100 000	105 800	111 936
22	Expenditure:Transfers and Subsidies:Operational:Allocations In-kind:Households:Social Sec	50 000	52 900	55 968
22	Expenditure:Contracted Services:Outsourced Services:Professional Staff	350 000	370 300	391 777
22	Expenditure:Operating Leases:Furniture and Office Equipment	5 000	5 290	5 597
22	Expenditure:Transfers and Subsidies:Operational:Allocations In-kind:Households:Social Sec	500 000	1 058 000	1 119 364
22	Expenditure:Contracted Services:Contractors:Event Promoters	500 000	529 000	559 682
22	Expenditure:Contracted Services:Contractors:Event Promoters	100 000	105 800	111 936
22	Expenditure:Inventory Consumed:Consumables:Standard Rated	2 085	2 206	2 334
22	Expenditure:Operational Cost:Insurance Underwriting:Premiums	26 000	29 624	31 342
22	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal A	2 700 000	2 856 600	3 022 283
22	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal A	500 000	529 000	559 682
22	Expenditure:Operational Cost:Municipal Services	3 103	3 283	3 474
22	Expenditure:Operational Cost:Wet Fuel	4 660	4 920	5 206
22	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	50 000	52 900	55 968
22	Expenditure:Default	10 548	11 159	11 807
22	Expenditure:Transfers and Subsidies:Operational:Allocations In-kind:Households:Social Sec	3 110 997	3 487 258	3 909 025

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Item	Segment Desc	Draft			
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
22 Expenditure:Contracted Services:Outsourced Services:Professional Staff	022261732 Inter Relations Programmes	2019/20			
22 Expenditure:Transfers and Subsidies:Operational/Allocations In-kind:Housesholds:Social Sec	022261812 Masakhane Campaign	44 305	46 875	49 593	
22 Expenditure:Contracted Services:Contractors:Event Promoters	022261846 Mandela Day Celebration	200 000	211 600	223 673	
22 Expenditure:Operational Cost:Achievements and Awards	022261976 Batho Pele Programme	100 000	105 800	111 936	
		90 000	95 220	100 743	
		9 860 241	11 580 157	12 473 312	
	<b>Depreciation</b>				
22 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	022 Operational Buildings Depreciation	7 872	8 305	8 761	
22 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	022 Computer Equipment Depreciation	12 677	13 374	14 110	
22 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	022 Furniture and Office Equipment Depreciation	4 304	4 541	4 791	
22 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	022 Machinery and Equipment Depreciation	2 508	2 646	2 792	
		27 361	28 866	30 454	
	<b>Recharges</b>				
22 Revenue:Default	022260050 Charges to Other Department	(1 753 381)	(1 855 077)	(1 962 672)	
		(1 753 381)	(1 855 077)	(1 962 672)	
		21 715 595	23 927 217	25 314 909	
	<b>Internal Audit</b>				
23 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocator	023065095 Equitable Share	(688 457)	(749 303)	(839 928)	
		(688 457)	(749 303)	(839 928)	
	<b>Salaries and Allowance</b>				
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	023200000 Basic Salary and Wages	2 484 685	2 628 776	2 781 245	
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	023200010 Bonus	207 055	219 065	231 770	
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	023200020 Leave Pay	20 179	21 349	22 589	
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	023200050 Overtime: Structured	-	-	-	
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	023200070 Standby Allowance	-	-	-	
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insur	023200080 Group Life Insurance	21 741	23 002	24 336	
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	023200090 Housing Benefits Subsidy	9 072	9 598	10 155	
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	023200110 Medical Aid	128 732	136 198	144 098	
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	023200130 Uniform Allowance	-	-	-	
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	023200140 Pension or Provident Fund	447 364	473 311	500 763	
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Coun	023200160 Bargaining Council Levies	1 037	1 097	1 161	
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	023200180 Travel or Motor Vehicle Allowance	411 908	435 798	461 075	
23 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	023200190 Cellular and Telephone Allowance	29 938	31 674	33 511	
23 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	023200200 Unemployment Insurance Fund	12 708	13 445	14 225	
		3 774 398	3 993 313	4 224 925	
	<b>Repairs and Maintenance</b>				

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

	Item	Segment Desc	Draft		Indicative 2020/21	Indicative 2021/22
			Budget 2019/20			
23	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	023235230 Vehicles and Plant	11 002	11 640	11 640	12 315
			11 002	11 640		12 315
		<b>General Expenses</b>				
23	Expenditure:Operational Cost:Workmen's Compensation Fund	023200230 Workmen's Compensation	31 848	33 693	33 693	35 847
23	Expenditure:Operational Cost:Skills Development Fund Levy	023200240 Skills Development Levy	31 022	32 821	32 821	34 725
23	Expenditure:Operational Cost:Printing Publications and Books	023260100 Printing and Stationery	8 105	8 575	8 575	9 072
23	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Exhibitions	023260160 Conferences and Workshops	54 203	57 347	57 347	60 673
23	Expenditure:Inventory Consumables:Standard Rated	023260200 Cleansing Materials	5 396	5 709	5 709	6 040
23	Expenditure:Operational Cost:Insurance Underwriting:Premiums	023260570 Insurance General	26 702	28 250	28 250	29 889
23	Expenditure:Operational Cost:Municipal Services	023260740 Water and Sanitation	20 393	21 576	21 576	22 827
23	Expenditure:Operational Cost:Wet Fuel	023260810 Sundry Oils and Fuel	6 983	7 368	7 368	7 817
23	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	023260900 Travel and Subsistence	107 316	113 540	113 540	120 126
23	Expenditure:Default	023260970 Electricity and Rates Costing	8 575	9 072	9 072	9 598
23	Expenditure:Operational Cost:Professional Bodies Membership and Subscription	023261120 Institute Membership Fees	29 052	30 737	30 737	32 519
23	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory	023261450 Audit Committee	491 881	551 371	551 371	618 057
23	Expenditure:Operational Cost:Vehicle Tracking	023261530 Tracking Fees	2 953	3 125	3 125	3 308
23	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory	023261977 Whistle blowing	148 078	166 988	166 988	186 083
23	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory	023261978 Hot line branding	-	-	-	-
23	Expenditure:Operational Cost:Communication:Telephone Fax Telegaph and Telex	023261979 Anti Fraud Hotline	28 498	31 944	31 944	35 808
23	Expenditure:Operational Cost:Uniform and Protective Clothing	023261100 Protective Clothing	6 354	6 723	6 723	7 112
23	Expenditure:Operational Cost:External Computer Service:Software Licences	023261980 Risk Management software	168 016	188 337	188 337	211 115
			1 175 370	1 296 193	1 296 193	1 430 392
		<b>Depreciation</b>				
23	Expenditure:Depreciation and Amortisation:Amortisation:Intangible Assets:Licences and Rights	023 Licences and Rights Depreciation	28 023	29 565	29 565	31 191
23	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	023 Computer Equipment Depreciation	2 854	2 800	2 800	2 954
23	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	023 Furniture and Office Equipment Depreciation	664	701	701	739
23	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	023 Machinery and Equipment Depreciation	169	178	178	188
23	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	023 Transport Assets Depreciation	362	381	381	402
			31 872	33 625	33 625	35 474
		<b>Recharges</b>				
23	Revenue:Default	023280060 Charges to Other Department	(604 577)	(639 642)	(639 642)	(676 741)
			(604 577)	(639 642)	(639 642)	(676 741)
			3 719 609	3 945 826	3 945 826	4 186 438
		<b>Corporate Communications</b>				
24	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	024050095 Equitable Share	(2 917 256)	(3 270 083)	(3 270 083)	(3 665 583)
			(2 917 255)	(3 270 083)	(3 270 083)	(3 665 583)



KWADUKUZA MUNICIPALITY - DRAFT  
20 REVENUE AND EXPENDITURE FRAMEWORK

		Draft		
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	Segment Desc			
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic			
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	2 671 872	2 826 841	2 990 798
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	222 666	235 670	249 233
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	56 859	60 167	63 646
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	179 668	190 088	201 114
24	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuran			
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	23 379	24 735	26 169
24	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Housing Benefit	9 072	9 598	10 155
24	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical Aid	193 674	204 907	216 792
24	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	-	-	-

## KWADUKUZA MUNICIPALITY - DRAFT

					Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	Item							
24	Expenditure:Employee Related Cost:Municipal Staff Social Contributions:Pension				024200140 Pension or Provident Fund	481 071	508 973	538 493
24	Expenditure:Employee Related Cost:Municipal Staff Social Contributions:Bargaining Council Levies				024200180 Bargaining Council Levies	1 426	1 508	1 596
24	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Allowance				024200190 Travel or Motor Vehicle Allowance	183 980	194 651	205 941
24	Expenditure:Employee Related Cost:Municipal Staff Salaries Wages and Allowances:Allowance				024200190 Cellular and Telephone Allowance	10 892	11 312	11 968
24	Expenditure:Employee Related Cost:Municipal Staff Social Contributions:Unemployment Ins				024200200 Unemployment Insurance Fund	15 388	16 291	17 236
						4 049 747	4 284 632	4 533 141
					<b>General Expenses</b>			
24	Expenditure:Operational Cost:Workmen's Compensation Fund				024200230 Workman's Compensation	31 785	33 829	35 579
24	Expenditure:Operational Cost:Skills Development Fund Levy				024200240 Skills Development Levy	31 417	33 239	35 167
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal				024260030 Advertising	1 387 880	1 478 957	1 564 737
24	Expenditure:Operational Cost:Printing Publications and Books				024260100 Printing and Stationery	8 472	8 963	9 483
24	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events				024260160 Conferences and Workshops	15 484	16 382	17 332
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal				024260310 Marketing	476 560	504 190	533 433
24	Expenditure:Operational Cost:Municipal Services				024260740 Water and Sanitation	3 103	3 283	3 474
24	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation				024260900 Travel and Subsistence	119 292	126 211	133 531
24	Expenditure:Default				024260970 Electricity and Rates Costing	10 776	11 401	12 063
24	Expenditure:Contracted Services:Event Promoters				024261669 KOM Music Festival	3 052 038	3 229 056	3 415 341
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal				024261771 Public Affairs	2 771 641	3 106 857	3 482 617
24	Expenditure:Operational Cost:Printing Publications and Books				024261772 Diaries Year Planners	-	-	-
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal				024261773 Corporate Planning	112 011	125 568	140 744
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal				024261774 Events	920 275	973 651	1 030 123
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal				024261776 State of Municipal Address	33 603	37 667	42 223
24	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal				024261799 Municipal Publications	44 478	47 058	49 787
						9 028 806	9 736 103	10 506 633
					<b>Depreciation</b>			
24	Expenditure:Depreciation and Amortisation:Amortisation:Intangible Assets:Licences and Rights				024 Licences and Rights Depreciation	2 533	2 673	2 820
24	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment				024 Computer Equipment Depreciation	40 894	43 143	45 516
24	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment				024 Furniture and Office Equipment Depreciation	14 335	15 124	15 955
24	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment				023 Machinery and Equipment Depreciation	35 809	37 778	39 856
						93 571	98 717	104 147
						10 254 869	10 849 370	11 478 336
					<b>Corporate Administration</b>			
					<b>Income</b>			
25	Revenue:Exchange Revenue:Renial from Fixed Assets:Non-market Related:Property Plant				025020140 Rent	(65 476)	(69 273)	(73 291)
25	Revenue:Non-exchange Revenue:Licences or Permits:Trading				025040530 Licence Application Fees	(24 113)	(25 512)	(26 992)
						(89 589)	(94 785)	(100 283)
					<b>Salaries and Allowances</b>			

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft	Indicative	Indicative
		Budget	2020/21	2021/22
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	025200000 Basic Salary and Wages	2019120		
25 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	025 ED Basic Salary and Wages	12694 637	13 430 926	14 208 919
25 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	025 ED Corporate Services Travel Allowance	1 393 939	1 474 787	1 560 325
25 Expenditure:Employee Related Cost:Senior Management:Executive Director:Cellular and T1	025 ED Cellular and Telephone Allowance	96 000	101 588	107 459
25 Expenditure:Employee Related Cost:Senior Management:Executive Director:Bonuses	025 ED Bonus	14 520	15 362	16 253
25 Expenditure:Employee Related Cost:Senior Management:Executive Director:Unemployment Insurance	025 ED Unemployment Insurance	119 195	126 108	133 423
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025 ED Bargaining Council Levies	2 020	2 137	2 261
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200010 Bonus	130	137	145
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200020 Leave Pay	1 055 786	1 117 022	1 181 809
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200060 Overtime: Structured	584 798	618 716	654 602
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200070 Standby Allowance	114 054	120 670	127 668
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200080 Group Life Insurance	1 620 000	1 713 960	1 813 370
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200090 Housing Benefits Subsidy	110 858	117 287	124 090
25 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	025200110 Medical Aid	48 704	51 528	54 517
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200130 Uniform Allowance	1 042 723	1 103 201	1 167 186
25 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	025200140 Pension or Provident Fund	132 000	139 656	147 765
25 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	025200180 Bargaining Council Levies	2 396 281	2 535 244	2 682 288
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200180 Travel or Motor Vehicle Allowance	7 128	7 541	7 979
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200190 Cellular and Telephone Allowance	341 237	361 029	381 968
25 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	025200190 Cellular and Telephone Allowance	27 799	29 412	31 117
25 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	025200200 Unemployment Insurance Fund	103 724	109 740	116 105
		21 905 511	23 176 031	24 520 241
25 Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	Repairs and Maintenance			
25 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	025230010 Buildings and Fences Maintenance	423 600	448 189	474 163
	025230230 Vehicles and Plant	48 074	48 746	51 573
		469 674	496 915	525 736
	General Expenses			
25 Expenditure:Operational Cost:Workmen's Compensation Fund	025200230 Workmen's Compensation	165 906	175 529	185 703
25 Expenditure:Operational Cost:Workmen's Compensation Fund	025 ED Workmen's Compensation	16 273	17 217	18 215
25 Expenditure:Operational Cost:Skills Development Fund Levy	025200240 Skills Development Levy	165 224	174 807	184 945
25 Expenditure:Operational Cost:Skills Development Fund Levy	025 ED Skills Development Levy	16 014	16 943	17 928
25 Expenditure:Operating Leases:Furniture and Office Equipment	025260070 Lease Office Machinery and Equipment	530 736.80	561 520	594 088
25 Expenditure:Operating Leases:Community Assets	025261170 Lease of Building (Stanger Plaza)	37 209	39 367	41 650
25 Expenditure:Operational Cost:Printing Publications and Books	025260100 Printing and Stationery	764 297	808 626	855 527
25 Expenditure:Operational Cost:Registration Fees:Seminars and Conferences Workshops and E	025260180 Conferences and Workshops	31 300	33 115	35 036
25 Expenditure:Operational Cost:Insurance Underwriting:Premiums	025260200 Cleaning Materials	60 526	64 037	67 751
25 Expenditure:Operational Cost:Insurance Underwriting:Premiums	025260570 Insurance General	86 138	91 134	96 420
25 Expenditure:Operational Cost:Communication:Postage:Stamps:Franking Machines	025260710 Postage	148 260	156 899	165 957
25 Expenditure:Operational Cost:Municipal Services	025260740 Water and Sanitation	18 548	19 624	20 762
25 Expenditure:Operational Cost:Water and Sanitation	025260810 Sundry Oils and Fuel	29 576	31 290	33 105
25 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	025260980 Travel and Subsistence	10 718	11 340	11 987
25 Expenditure:Default	025260970 Electricity and Rates Costing	53 906	57 003	60 341

## KWADUKUZA MUNICIPALITY - DRAFT

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
25	Expenditure:Operational Cost:Uniform and Protective Clothing	32 686	34 582	35 588
25	Expenditure:Operational Cost:Vehicle Tracking	6 669	7 055	7 485
25	Expenditure:Contracted Services:Contractors:Building	222 390	235 289	248 935
		2 396 375	2 535 365	2 682 416
25	Expenditure:Depreciation and Amortisation:Solid Waste Infrastructure:Landfill	1 122	1 183	1 249
25	Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	59 196	62 452	65 887
25	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	21 156	22 320	23 548
25	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	40 571	42 803	45 157
25	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	15 158	15 992	16 872
25	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	745	786	829
		137 948	145 536	153 540
25	Expenditure:Interest Dividends and Rent on Land:Interest Paid:Borrowings:Amort Loans	1 166 537	1 457 257	1 457 258
		1 166 537	1 457 257	1 457 258
25	Revenue:Default	(1 245 017)	(1 317 227)	(1 393 627)
		(1 245 017)	(1 317 227)	(1 393 627)
		24 741 440	26 399 091	27 845 281
26	Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related:Property Plant	(460 000)	(480 000)	(500 000)
26	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non	(25 000)	(25 000)	(25 000)
26	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Legal Fees	(150 000)	(200 000)	(250 000)
26	Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	(806)	(641)	(678)
26	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(4 032 000)	(6 062 000)	(6 232 000)
26	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(2 319 355)	(2 599 870)	(2 914 311)
26	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Pr	(2 200 000)	(170 000)	-
26	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non	(8 151)	(8 624)	(9 124)
		(9 195 112)	(9 546 134)	(9 931 114)
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	8 233 704	8 711 259	9 216 512
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	3 528 730	6 227 789	10 991 306
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	947 185	1 002 122	1 060 245
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	214 775	227 232	240 411
26	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	249 262	263 709	279 004

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft			
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
26 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200070 Standby Allowance				
26 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	026200080 Group Life Insurance	101 396	107 280	113 502	
26 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200090 Housing Benefits Subsidy	11 042	11 692	12 360	
26 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	026200110 Medical Aid	694 578	734 864	777 486	
26 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200130 Uniform Allowance				
26 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	026200140 Pension or Provident Fund	2 123 233	2 246 380	2 376 670	
26 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	026200160 Bargaining Council Levies	4 926	5 210	5 513	
26 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200180 Travel or Motor Vehicle Allowance	735 208	777 850	822 965	
26 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	026200190 Cellular and Telephone Allowance	53 794	56 903	60 204	
26 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance Fund	026200200 Unemployment Insurance Fund	67 390	71 299	75 434	
		16 965 204	20 443 578	26 031 611	
	<b>Repairs and Maintenance</b>				
26 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	026235230 Vehicles and Plant	55 761	58 995	62 415	
26 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	026235230 Vehicles and Plant				
26 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	026235330 Kitchenware	10 998	19 411	34 256	
26 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	026235210 Tools and Equipment	13 191	23 280	41 085	
		79 950	101 686	137 761	
	<b>General Expenses</b>				
26 Expenditure:Operational Cost:Workmen's Compensation Fund	026200230 Workmen's Compensation	134 295	142 085	150 326	
26 Expenditure:Operational Cost:Advertising Publicity and Meeting:Corporate and Municipal	026260030 Advertising	132 826	234 422	413 726	
26 Expenditure:Operational Cost:Skills Development Fund Levy	026200240 Skills Development Levy	132 826	140 530	148 680	
26 Expenditure:Contracted Services:Outsourced Services:Professional Staff	026250001 Consultants and Outsourced	503 460	532 662	563 578	
26 Expenditure:Operating Leases:Furniture and Office Equipment	026260070 Lease Office Machinery and Equipment	712	753	797	
26 Expenditure:Operational Cost:Printing Publications and Books	026260100 Printing and Stationery	56 487	59 763	63 230	
26 Expenditure:Operational Cost:Printing Publications and Books	026260100 Printing and Stationery	14 664	25 881	45 677	
26 Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	026260880 Training for Staff	73 322	129 405	228 365	
26 Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	026260160 Conferences and Workshops	46 599	49 302	52 161	
26 Expenditure:Inventory Consumables:Standard Rated	026260200 Cleansing Materials	18 896	17 876	18 913	
26 Expenditure:Operational Cost:Insurance Underwriting:Premiums	026260570 Insurance General	197 025	208 452	220 543	
26 Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal	026260640 Legal Fees	114 372	121 006	128 024	
26 Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal	026260640 Legal Fees	100 628	98 994	95 976	
26 Expenditure:Default	026252626 Rates Certificates Internal	15 885	18 906	17 781	
26 Expenditure:Contracted Services:Outsourced Services:Administrative and Support Staff	026260720 Body Corporate Levy	60 000	60 000	60 000	
26 Expenditure:Operational Cost:Municipal Services	026260740 Water and Sanitation	130 157	137 705	145 693	
26 Expenditure:Operational Cost:Municipal Services	026260740 Water and Sanitation				
26 Expenditure:Operational Cost:Indigent Relief	026260800 Subsidies Selling Schemes	2 319 365	2 599 870	2 914 311	
26 Expenditure:Operational Cost:Indigent Relief	026260800 Subsidies Selling Schemes	437 825	772 709	1 363 740	
26 Expenditure:Operational Cost:Wet Fuel	026260810 Sundry Oils and Fuel	148 585	155 098	164 093	
26 Expenditure:Operational Cost:Travel and Subsidence:Domestic:Accommodation	026260900 Travel and Subsidence	9 865	10 544	11 156	
26 Expenditure:Operational Cost:Travel and Subsidence:Domestic:Accommodation	026260900 Travel and Subsidence	52 532	92 712	183 626	
26 Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal	026266000 Capacity Building	161 909	284 692	502 447	

## KWADUKUZA MUNICIPALITY - DRAFT

## 0 REVENUE AND EXPENDITURE FRAME

[illegible]

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft		
		Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
	<b>Salaries And Wages</b>			
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	47 737	50 506	53 435
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2 809 619	3 149 429	3 530 337
27	Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	772 883	817 710	865 137
27	Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	160 000	150 440	201 486
27	Expenditure:Employee Related Cost:Senior Management:Executive Director:Cellular and T1	14 520	15 362	16 253
27	Expenditure:Employee Related Cost:Senior Management:Executive Director:Bonus	76 231	80 652	86 330
27	Expenditure:Employee Related Cost:Senior Management:Executive Director:Unemployment Insurance	2 020	2 137	2 261
27	Expenditure:Employee Related Cost:Senior Management:Executive Director:Bargaining Co	130	137	145
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	238 113	231 924	266 535
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	108 825	116 137	121 815
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	179 086	189 476	200 466
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	25 002	26 452	27 986
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	287 310	303 974	321 605
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	514 467	544 306	575 876
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1 814	1 920	2 031
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	201 904	213 614	226 064
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	15 293	16 180	17 118
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	21 539	22 789	24 110
27	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	5 496 495	5 992 144	6 537 929
	<b>Repairs and Maintenance</b>			
27	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	52 879	55 948	59 191
		52 879	55 948	59 191
	<b>General Expenses</b>			
27	Expenditure:Operational Cost:Workmen's Compensation Fund	34 485	36 464	38 578
27	Expenditure:Operational Cost:Workmen's Compensation Fund	10 436	11 042	11 662
27	Expenditure:Operational Cost:Skills Development Fund: Levy	34 061	36 037	38 127
27	Expenditure:Operational Cost:Skills Development Fund: Levy	10 076	10 661	11 279
27	Expenditure:Operational Cost:Printing Publications and Office Equipment	1 205	1 275	1 349
27	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	21 542	22 792	24 114
27	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	6 863	7 071	7 461
27	Expenditure:Operational Cost:Consumables:Standard Rated	11 040	11 860	12 358
27	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serve	2 343	2 478	2 622
27	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	52 950	56 021	59 270
27	Expenditure:Operational Cost:Well Fuel	61 041	64 581	68 327
27	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	52 975	56 048	59 289
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	211 800	224 084	237 081
27	Expenditure:Operational Cost:Uniform and Protective Clothing	11 763	12 446	13 167



## KWADUKUZA MUNICIPALITY - DRAFT

	Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
27	Expenditure:Operational Cost:Vehicle Tracking	027261530 Tracking Fees	17 021	18 003	19 052
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261714 Artist Development	23 404	24 761	26 197
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261715 Youth Incubator Programme	-	-	-
27	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	027261716 Youth Development Career Exhibition	45 011	47 621	50 383
27	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	027261717 Youth Development Business Seminar	50 985	57 152	64 064
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261718 Sports Development (Junior Sport)	10 000	11 209	12 565
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261718 Sports Development (Junior Sport)	10 000	11 209	12 565
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261719 Sport Development Mass Sport Mobilition	267 625	288 783	323 710
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261720 Sports Well Fit	-	-	-
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261721 Sport Development Recreation	294 864	330 526	370 502
27	Expenditure:Transfers and Subsidies:Operational:Monetary Allocations:Higher Educational	027261754 Bursary Fund	336 032	376 674	422 231
27	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	027261765 Mass Skills Programme	56 005	62 779	70 372
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261780 Sport Council Support	-	-	-
27	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	027261781 Beach Festive Support	169 440	179 268	189 665
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261782 KDM High School League	77 850	87 265	97 820
27	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	027261814 Back to School Campaign	168 016	188 337	211 115
27	Expenditure:Contracted Services:Outsourced Services:Professional Staff	027261982 SALGA Games	1 176 113	1 318 358	1 477 807
27	Expenditure:Transfers and Subsidies:Operational:Allocations In-kind:Households:Social Ser	027261983 Youth development	465 960	492 986	521 579
			3 670 707	4 036 407	4 441 797
		Depreciation			
27	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fa	027 Community Facilities Depreciation	1 719	1 813	1 913
27	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	027 Computer Equipment Depreciation	16 817	17 742	18 718
27	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	027 Furniture and Office Equipment Depreciation	10 139	10 696	11 284
27	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	027 Machinery and Equipment Depreciation	3 012	3 178	3 352
27	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	027 Transport Assets Depreciation	2 429	2 562	2 703
			34 115	35 991	37 971
			4 027 087	4 261 185	4 508 931
		IDP			
		Salaries and Allowances			
28	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	028200000 Basic Salary and Wages	1 042 217	1 102 686	1 166 621
28	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	028200010 Bonus	86 851	91 889	97 216
28	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	028200020 Leave Pay	8 570	9 057	9 593
28	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	028200060 Overtime: Structured	-	-	-
28	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	028200070 Standby Allowance	-	-	-
28	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	028200080 Group Life Insurance	9 119	9 648	10 208
28	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	028200090 Housing Benefits Subsidy	-	-	-
28	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	028200110 Medical Aid	75 931	81 393	86 113
28	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	028200130 Uniform Allowance	-	-	-
28	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	028200140 Pension or Provident Fund	187 661	198 535	210 050

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Salaries and Allowance</b>			
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2 539 862	2 687 174	2 843 030
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	211 665	223 931	236 919
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	50 944	53 898	57 024
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	-	-	-
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	-	-	-
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	22 224	23 513	24 877
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	15 578	16 481	17 437
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	169 880	179 733	190 157
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	-	-	-
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	457 302	483 826	511 888
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	778	823	870
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	459 950	486 628	514 852
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	29 936	31 674	33 511
29	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	10 756	11 379	12 039
		<b>3 968 865</b>	<b>4 199 060</b>	<b>4 442 605</b>
	<b>General Expenses</b>			
29	Expenditure:Operational Cost:Workmen's Compensation Fund	33 302	36 233	37 277
29	Expenditure:Operational Cost:Skills Development Fund Levy	32 382	34 280	36 247
29	Expenditure:Operational Cost:Printing Publications and Books	11 533	12 201	12 909
29	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Evi	4 650	4 930	5 216
29	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serve	5 527	5 847	6 187
29	Expenditure:Operational Cost:Printing Publications and Books	327 452	367 056	411 450
29	Expenditure:Operational Cost:Printing Publications and Books	-	-	-
29	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	63 731	67 427	71 338
29	Expenditure:Operational Cost:Vehicle Tracking	6 689	7 055	7 465
		<b>485 254</b>	<b>534 010</b>	<b>588 087</b>
	<b>Depreciation</b>			
29	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	5 456	5 756	6 073
29	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	2 674	2 822	2 977
29	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	174	184	194
		<b>8 305</b>	<b>8 762</b>	<b>9 244</b>
		<b>4 134 972</b>	<b>4 374 775</b>	<b>4 628 486</b>
	<b>Library</b>			
	<b>Income</b>			
30	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(633 000)	(678 000)	(726 000)
30	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Library Fees:Mem	(56 131)	(59 387)	(62 831)
30	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Photocopies and	(57 289)	(71 192)	(75 321)

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft Budget 2019/20	Indicative 2020/21	Indicative 2021/22
30 Revenue/Non-exchange Revenue:Fines Penalties and Forfeits:Fines Overdue Books Fine	030040040 Fines	(9 367)	(9 910)	(10 485)
30 Revenue/Exchange Revenue:Operational Revenue:Administrative Handling Fees	030060160 Miscellaneous Revenue	(28 059)	(29 687)	(31 409)
30 Revenue/Exchange Revenue:Sales of Goods and Rendering of Services:Membership Fees	030065001 Membership Cards	(1 689)	(1 780)	(1 884)
30 Revenue/Non-exchange Revenue:Transfers and Subsidies:Operational/Welfare Allocation	030065100 Provisionalisation of Libraries (KZN Arts & Culture)	(5 279 000)	(5 543 000)	(6 848 000)
30 Revenue/Non-exchange Revenue:Fines Penalties and Forfeits:Fines Overdue Books Fine	Library - Lost/Damaged Items (030060125)	(265)	(280)	(296)
		(6 074 794)	(6 393 236)	(6 756 225)
	<b>Salaries and Allowance</b>			
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	030200000 Basic Salary and Wages	5 002 029	5 252 178	5 514 837
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	030200000 Basic Salary and Wages (Cyber Cadeis)	638 000	678 000	678 001
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	030200000 Basic Salary and Wages	855 757	905 390	957 903
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200010 Bonus	539 849	571 160	604 287
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200020 Leave Pay	286 053	302 655	320 209
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200060 Overtime: Structured	336 731	356 261	376 825
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200070 Standby Allowance	-	-	-
30 Expenditure/Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	030200080 Group Life Insurance	59 017	62 440	66 061
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200090 Housing Benefits Subsidy	33 126	35 047	37 080
30 Expenditure/Employee Related Cost:Municipal Staff:Social Contributions:Medical	030200110 Medical Aid	495 979	524 746	555 181
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200130 Uniform Allowance	-	-	-
30 Expenditure/Employee Related Cost:Municipal Staff:Social Contributions:Pension	030200140 Pension or Provident Fund	1 688 898	1 786 854	1 890 492
30 Expenditure/Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council Levies	030200160 Bargaining Council Levies	4 018	4 251	4 497
30 Expenditure/Employee Related Cost:Municipal Staff:Social Contributions:Travel or Motor Vehicle Allowance	030200180 Travel or Motor Vehicle Allowance	107 931	114 191	120 814
30 Expenditure/Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	030200190 Cellular and Telephone Allowance	10 692	11 227	11 788
30 Expenditure/Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	030200200 Unemployment Insurance Fund	53 377	56 473	59 748
		10 106 466	10 660 873	11 197 823
	<b>Repairs and Maintenance</b>			
30 Expenditure/Contracted Services:Contractors:Maintenance of Buildings and Facilities	030235010 Buildings and Fences Maintenance	87 148	91 506	96 082
30 Expenditure/Contracted Services:Contractors:Maintenance of Equipment	030235230 Vehicles and Plant	32 539	34 166	35 875
30 Expenditure/Contracted Services:Contractors:Maintenance of Equipment	030235330 Kitchenware	-	-	-
		119 687	125 672	131 957
	<b>General Expenses</b>			
30 Expenditure/Operational Cost:Workmen's Compensation Fund	030200230 Workmen's Compensation	75 149	79 507	84 119
30 Expenditure/Operational Cost:Skills Development Fund Levy	030200240 Skills Development Levy	74 933	79 279	83 877
30 Expenditure/Operational Cost:Communication:Postage:Stamps:Franking Machines	030260050 Post Box Bailib BWC Dam	2 954	3 125	3 306
30 Expenditure/Operating Leases:Furniture and Office Equipment	030260070 Lease Office Machinery and Equipment	15 147	16 025	16 955
30 Expenditure/Operational Cost:Printing Publications and Books	030260100 Printing and Stationery	91 585	96 165	100 974
30 Expenditure/Operational Cost:Printing Publications and Books	030260110 Book Purchases	14 711	15 564	16 466
30 Expenditure/Operational Cost:Registration Fees:Seminars Conferences Workshops and Etc	030260180 Conferences and Workshops	10 709	11 245	11 807
30 Expenditure/Inventory Consumables:Standard Rated	030260200 Cleansing Materials	55 038	57 390	60 680
30 Expenditure/Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serv	030260330 Refreshments	7 903	8 298	8 713
30 Expenditure/Operational Cost:Professional Bodies Membership and Subscription	030260560 Subscriptions	11 007	11 558	12 136

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft Budget 2019/20	Indicative 2020/21	Indicative 2021/22
30	Expenditure:Operational Cost:Insurance Underwriting:Premiums	9 797	10 287	10 801
30	Expenditure:Operational Cost:Municipal Services	73 588	77 268	81 133
30	Expenditure:Contracted Services:Contractors:Pest Control and Fumigation	7 738	8 187	8 662
30	Expenditure:Operational Cost:Licences:Agency Fees	552	584	618
30	Expenditure:Operational Cost:Wet Fuel	52 592	55 222	57 983
30	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	41 484	43 559	45 737
30	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Clothing	237 783	251 574	266 165
30	Expenditure:Default	25 522	27 002	28 568
30	Expenditure:Operational Cost:Uniform and Protective Clothing	4 002	4 234	4 480
30	Expenditure:Operational Cost:Professional Bodies Membership and Subscription	6 669	7 055	7 465
30	Expenditure:Operational Cost:Vehicle Tracking	2 221	2 350	2 486
30	Expenditure:Transfers and Subsidies:Operational:Monetary Allocations:Provincial Government	821 081	865 877	913 130
30	Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfill	1 705	1 789	1 898
30	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities	536 237	565 730	596 846
30	Expenditure:Depreciation and Amortisation:Amortisation:Inalienable Assets:Licences and Rights	396	418	441
30	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	70 597	74 480	78 576
30	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	76 015	80 195	84 603
30	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	183 835	193 946	204 613
		868 785	916 568	966 979
		5 841 225	6 175 754	6 453 664
31	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(3 202 000)	(5 214 000)	(2 225 000)
		(3 202 000)	(5 214 000)	(2 225 000)
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	455 915	482 358	499 334
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	202 000	214 000	225 000
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	54 476	57 636	60 979
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	30 194	31 946	33 788
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	5 720	6 052	6 403
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	79 824	84 560	89 464
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	-	-	-
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	117 701	124 528	131 751
31	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	389	411	435

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft			
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
32 Expenditure:Inventory Consumed/Consumables:Standard Rated	032260200 Cleaning Materials	5 295	5 602	5 927	
32 Expenditure:Operational Cost:Insurance Underwriting:Premiums	032260570 Insurance General	7 351	7 777	8 228	
32 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	032260730 Publicity	196 000	228 000	252 000	
32 Expenditure:Operational Cost:Wet Fuel	032260810 Sundry Oils and Fuel	90 363	95 593	101 138	
32 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	032260900 Travel and Subsistence	41 928	44 361	46 934	
32 Expenditure:Default	032260970 Electricity and Rates Costing	68 735	72 722	76 940	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032260982 Economic Development and Growth	150 000	198 142	188 478	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032260983 Informal Trade Business Support	178 702	200 315	224 542	
32 Expenditure:Transfers and Subsidies:Operational/Monetary Allocations:Non-profit institution	032260984 Tourism Heritage	179 217	200 893	225 190	
32 Expenditure:Transfers and Subsidies:Operational/Monetary Allocations:In-kind:households:Social Ass	032260985 Community Agriculture Development	132 706	148 756	166 747	
32 Expenditure:Operational Cost:Uniform and Protective Clothing	032261100 Protective Clothing	7 343	7 769	8 220	
32 Expenditure:Operational Cost:Vehicle Tracking	032261530 Tracking Fees	5 906	6 249	6 611	
32 Expenditure:Contracted Services:Contractors:Event Promoters	032261692 Mr Price Pro expenditure	5 937 066	8 397 416	8 884 466	
32 Expenditure:Transfers and Subsidies:Operational/Monetary Allocations:In-kind:Households:Social Ass	032261723 Informal Trader Stalls	132 856	148 924	166 936	
32 Expenditure:Transfers and Subsidies:Operational/Monetary Allocations:In-kind:Households:Social Ass	032261724 Trade and Co-operative Development	100 000	112 095	125 652	
32 Expenditure:Transfers and Subsidies:Operational/Monetary Allocations:In-kind:Households:Social Ass	032261725 Hydroponics Organic Farms	112 011	125 558	140 744	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261803 Tourism Event Support	202 804	214 565	227 011	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261817 SECO Withina LED Programme	650 000	667 700	727 587	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	Intermediate City Programme	300 000	317 400	335 809	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	SMME Business Infrastructure Programme	500 000	529 000	559 682	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261824 KDM Small Business Week	300 000	336 284	376 955	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261825 SMME Development	61 965	69 481	77 865	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261826 LED Start Up Projects	300 000	317 400	335 809	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261966 Emerging Contractors Development Stipend	424 168	448 791	474 820	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261967 Tourism Development	392 038	439 453	492 602	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261968 Radical Economic Programme	224 021	251 116	281 487	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032261969 Emerging Manufacturers Support Programme	224 021	251 116	281 487	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032262000 Sharkstead Business Hive	140 013	156 947	175 929	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032262001 Business License By-law	100 000	105 800	111 936	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032262002 Tourism and Investment Digital Promotions	-	-	-	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032262003 LED Forum	-	-	-	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032262004 Informal Traders Digital Registration and Cards	8 401	9 417	10 556	
32 Expenditure:Contracted Services:Outsourced Services:Professional Staff	032262005 LED Strategy	392 038	439 453	492 602	
32 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	032262006 Chief Albert Lutuli Celebration	120 000	126 960	134 324	
32 Expenditure:Operational Cost:Uniform and Protective Clothing	032262007 Emerging Contractors Protective Clothing	-	-	-	
		12 067 330	15 093 208	16 191 632	
	Depreciation				
32 Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	032 Roads Depreciation	126 915	133 895	141 259	
32 Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainage	032 Drains Depreciation	5 711	8 025	6 356	
32 Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure:MV Substa	032 MV Substations Depreciation	144	162	161	
32 Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfill	032 Solid Waste Depreciation	492	519	548	
32 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fair	032 Community Facilities Depreciation	301 486	318 058	335 562	

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft		Indicative 2020/21	Indicative 2021/22
		Budget 2019/20	Budget 2020/21		
32	Expenditure: Depreciation and Amortisation: Depreciation: Community Assets: Sport and Recreation	145 945	153 972	162 441	
32	Expenditure: Depreciation and Amortisation: Depreciation: Other Assets: Operational Buildings	91 298	96 320	101 617	
32	Expenditure: Depreciation and Amortisation: Depreciation: Computer Equipment	37 779	39 857	42 049	
32	Expenditure: Depreciation and Amortisation: Depreciation: Furniture and Office Equipment	89 122	94 024	99 195	
32	Expenditure: Depreciation and Amortisation: Depreciation: Machinery and Equipment	124 618	131 472	138 703	
32	Expenditure: Depreciation and Amortisation: Depreciation: Transport Assets	56 490	59 587	62 875	
		980 002	1 033 902	1 099 766	
	<b>Recharges</b>				
32	Revenue: Default	(989 187)	(1 014 820)	(1 073 680)	
		(989 187)	(1 014 820)	(1 073 680)	
		12 196 503	15 036 534	15 916 328	
	<b>Safety Administration</b>				
	<b>Salaries and Allowances</b>				
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	4 222 938	4 467 869	4 727 005	
35	Expenditure: Employee Related Cost: Senior Management: Executive Director: Basic Salaries	1 368 019	1 447 364	1 531 311	
35	Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	129 800	137 117	145 070	
35	Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance				
35	Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	15 682	16 591	17 553	
35	Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	114 002	120 614	127 609	
35	Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	2 020	2 137	2 261	
35	Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	130	137	145	
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances	351 912	372 322	393 917	
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances	200 145	211 753	224 035	
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances	149 539	158 212	167 389	
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances				
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances	40 231	42 565	45 033	
35	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insurance	33 126	35 047	37 080	
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances	523 597	553 966	586 096	
35	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical				
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances				
35	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	770 320	814 999	862 269	
35	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Council	2 981	3 154	3 337	
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances	230 786	244 150	258 311	
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances	10 692	11 312	11 968	
35	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowances	34 492	36 493	38 609	
35	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Insurance Fund	8 200 190	8 675 801	9 178 997	
	<b>Repairs &amp; Maintenance</b>				
35	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	55 114	58 310	61 692	
35	Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets	172 845	182 870	193 476	
		227 958	241 180	255 168	

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>General Expenses</b>			
35 Expenditure:Operational Cost:Workmen's Compensation Fund	035200230 Workmen's Compensation	47 645	50 409	53 333
35 Expenditure:Operational Cost:Workmen's Compensation Fund	035 ED Workmen's Compensation	16 273	17 217	18 215
35 Expenditure:Operational Cost:Skills Development Fund Levy	035200240 Skills Development Levy	47 184	49 821	52 816
35 Expenditure:Operational Cost:Skills Development Fund Levy	035 ED Skills Development Levy	16 014	16 943	17 925
35 Expenditure:Operational Cost:Printing Publications and Books	035260100 Printing and Stationery	178 230	188 567	199 504
35 Expenditure:Inventory Consumed:Consumables:Standard Rated	035260140 Batteries	1 917	2 028	2 145
35 Expenditure:Inventory Consumed:Consumables:Standard Rated	035260200 Cleaning Materials	7 863	8 319	8 802
35 Expenditure:Operational Cost:Insurance Underwriting:Premiums	035260570 Insurance General	3 202	3 388	3 585
35 Expenditure:Operational Cost:Municipal Services	035260740 Water and Sanitation	35 468	37 523	39 699
35 Expenditure:Operational Cost:Municipal Services	035261745 Election Support	105 900	112 042	118 541
35 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	035260810 Sundry Oils and Fuel	99 484	105 265	111 370
35 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	035260900 Travel and Subsistence	843	892	944
35 Expenditure:Operational Cost:Uniform and Protective Clothing	035261100 Protective Clothing	17 151	18 145	19 196
35 Expenditure:Contracted Services:Outsourced Services:Traffic Fines Management	035261370 Processing of Fines	11 176	11 824	12 510
35 Expenditure:Operational Cost:Vehicle Tracking	035261530 Tracking Fees	24 451	25 870	27 370
		613 981	649 592	687 268
	<b>Depreciation</b>			
35 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	035 Furniture and Office Equipment Depreciation	312	330	348
35 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	035 Machinery and Equipment Depreciation	1 784	1 882	1 985
		2 096	2 211	2 333
		9 044 225	9 568 784	10 123 767
	<b>Security Services</b>			
	<b>Salaries And Wages</b>			
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	040200000 Basic Salary and Wages	287 945	304 646	322 316
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200010 Bonus	23 995	25 387	26 860
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200020 Leave Pay	9 251	9 788	10 366
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200060 Overtime Structured	20 900	22 112	23 395
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200070 Standby Allowance	-	-	-
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200080 Group Life Insurance	2 520	2 666	2 820
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200090 Housing Benefits Subsidy	-	-	-
40 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	040200110 Medical Aid	-	-	-
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200130 Uniform Allowance	-	-	-
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200140 Pension or Provident Fund	51 845	54 892	58 033
40 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	040200160 Bargaining Council Levies	259	274	290
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200180 Travel or Motor Vehicle Allowance	-	-	-
40 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	040200190 Cellular and Telephone Allowance	-	-	-

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft	Indicative 2021/22	Indicative 2021/22
40	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance Fund	3 237	3 425	3 624
		399 963	423 150	447 692
	<b>General Expenses</b>			
40	Expenditure:Operational Cost:Workmen's Compensation Fund	3 237	3 425	3 624
40	Expenditure:Operational Cost:Skills Development Fund Levy	3 237	3 425	3 624
40	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	7 413	7 843	8 298
40	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	15 012 000	15 882 696	16 803 892
40	Expenditure:Contracted Services:Contractors:Safeguard and Security	15 025 887	15 897 389	16 819 437
		15 425 840	16 320 538	17 267 130
	<b>Law Enforcement</b>			
	<b>Income</b>			
41	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Parking Fees			
41	Revenue:Non-exchange Revenue:Licences or Permits:Trading	(20 206)	(21 378)	(22 618)
41	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(216 980)	(243 201)	(272 615)
41	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	(134 705)	(142 518)	(150 784)
41	Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Law Enforcement	(25 000 000)	(25 000 000)	(25 000 000)
41	Revenue:Non-exchange Revenue:Licences or Permits:Trading			
41	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Parking Fees	(317 700)	(336 127)	(355 622)
41		(25 689 571)	(25 743 223)	(25 801 638)
	<b>Salaries and Allowance</b>			
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	25 488 215	26 986 531	28 530 590
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	2 072 748	2 192 967	2 320 159
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1 162 853	1 230 299	1 301 656
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	7 577 762	8 017 272	8 482 274
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	2 148 330	2 272 933	2 404 764
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	215 145	228 682	241 945
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	134 836	142 656	150 930
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	2 901 912	3 070 223	3 248 296
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow			
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	5 233 145	5 536 068	5 857 794
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	12 701	13 437	14 217
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	2 542 065	2 689 505	2 845 496
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	98 820	104 562	110 616
41	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	198 998	210 540	222 751
41	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	49 798 530	52 676 264	55 731 488
	<b>Contribution</b>			
41	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	27 001 745	27 307 824	30 306 381
		27 001 745	27 307 824	30 306 381

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft		
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Repairs and Maintenance</b>			
41	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities			
41	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	49 430	52 297	55 330
41	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	10 464	11 071	11 713
41	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	124 288	131 497	139 124
41	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	147 625	156 187	165 246
41	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	9 137	6 493	6 869
41	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	9 482	10 032	10 614
41	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	866 621	918 885	970 064
41	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	27 263	28 844	30 517
41	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	129 420	136 927	144 869
41	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	213 034	225 390	238 462
	<b>General Expenses</b>	<b>1 583 764</b>	<b>1 675 622</b>	<b>1 772 809</b>
41	Expenditure:Operational Cost:Workmen's Compensation Fund	338 574	358 148	378 921
41	Expenditure:Operational Cost:Skills Development Fund Levy	333 430	352 789	373 230
41	Expenditure:Operating Leases:Furniture and Office Equipment	133	141	149
41	Expenditure:Operational Cost:Printing Publications and Books	79 785	84 413	89 309
41	Expenditure:Operational Cost:Printing Publications and Books	168 358	178 122	188 454
41	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Evi	36 006	38 094	40 304
41	Expenditure:Operational Cost:Consumables:Standard Rated	36 236	38 337	40 561
41	Expenditure:Contracted Services:Contractors:Safety and Security	196 974	208 358	220 486
41	Expenditure:Operational Cost:Travel and Substistence:Domestic:Food and Beverage (Serve			
41	Expenditure:Contracted Services:Contractors:First Aid	7 488	7 923	8 382
41	Expenditure:Operational Cost:Insurance:Underwriting:Premiums	259 362	274 405	290 320
41	Expenditure:Operational Cost:Municipal Services	1 733	1 834	1 940
41	Expenditure:Operational Cost:Water and Sanitation	1 174 416	1 242 532	1 314 599
41	Expenditure:Inventory Consumables:Materials and Supplies	7 488	7 923	8 382
41	Expenditure:Operational Cost:Travel and Substistence:Domestic:Accommodation	234 541	248 144	262 537
41	Expenditure:Operational Cost:Travel and Substistence:Domestic:Accommodation			
41	Expenditure:Operational Cost:Leases:Machinery and Equipment	5 612	5 937	6 281
41	Expenditure:Default	78 746	83 313	88 146
41	Expenditure:Contracted Services:Outsourced Services:Animal Care	52 845	59 012	65 149
41	Expenditure:Operational Cost:Uniform and Protective Clothing	1 076 193	1 138 612	1 204 662
41	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	33 348	37 381	41 902
41	Expenditure:Contracted Services:Contractors:Security and Security	22 406	25 115	28 153
41	Expenditure:Contracted Services:Contractors:Security and Security	12 385	13 863	15 562
41	Expenditure:Contracted Services:Contractors:Security and Security	39 204	43 945	49 280
41	Expenditure:Contracted Services:Contractors:Security and Security	28 003	31 389	35 186
41	Expenditure:Contracted Services:Contractors:Security and Security	28 970	32 474	36 402
41	Expenditure:Contracted Services:Contractors:Security and Security	5 489	5 786	6 121
41	Expenditure:Operational Cost:Vehicle Tracking	60 589	64 103	67 821
41	Expenditure:Inventory Consumables:Materials and Supplies	100 867	106 717	112 906

## KWADUKUZA MUNICIPALITY - DRAFT

**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042235030 Replacement of Hose	132 888	140 384	148 527
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042235040 Fire Extinguishers Hydrants	95 310	100 838	106 887
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042235050 Furniture/Office Machinery and Equipment	6 354	6 723	7 112
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042235080 General Equipment Signs	10 852	11 481	12 147
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042235090 Emergency Plant Equipment	11 156	11 803	12 487
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	04223510 Radio Repairs	65 224	69 007	73 009
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042235230 Vehicles and Plant	1 181 461	1 249 985	1 322 486
42 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	042235240 Occupational Safety Requirements	5 881	6 200	6 560
		<b>1 593 625</b>	<b>1 686 055</b>	<b>1 783 846</b>
	<b>General Expenses</b>			
42 Expenditure:Operational Cost:Workmen's Compensation Fund	042230230 Workmen's Compensation	183 575	204 802	216 560
42 Expenditure:Operational Cost:Skills Development Fund Levy	042230240 Skills Development Levy	193 032	204 227	216 073
42 Expenditure:Operational Cost:Furniture and Office Equipment	042260070 Lease Office Machinery and Equipment	11 689	12 335	13 060
42 Expenditure:Operational Cost:Printing Publications and Books	042260100 Printing and Stationery	35 540	37 601	39 782
42 Expenditure:Operational Cost:Printing Publications and Books	042260110 Book Purchases	8 215	8 681	9 195
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260140 Batteries	2 274	2 405	2 545
42 Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ex	042260160 Conferences and Workshops	3 646	3 858	4 081
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260200 Cleaning Materials	32 869	34 564	36 569
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260400 Laundry	2 118	2 241	2 371
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260490 Hire of Plant & Machinery Transport	11 140	11 786	12 469
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260500 Cylinder Refill	7 123	7 636	7 973
42 Expenditure:Operational Cost:Communication:Satellite Signals	042261452 Dstv Subscription	8 472	8 983	9 483
42 Expenditure:Operational Cost:Consumables:Standard Rated	042260520 First Aid Equipment	38 414	40 642	42 999
42 Expenditure:Operational Cost:Insurance Underwriting:Premiums	042260570 Insurance General	199 877	211 470	223 735
42 Expenditure:Operational Cost:Municipal Services	042260740 Water and Sanitation	70 967	75 083	79 438
42 Expenditure:Operational Cost:Water Fuel	042260810 Sundry Oils and Fuel	646 171	683 649	723 300
42 Expenditure:Operational Cost:Travel and Subsistence	042260900 Travel and Subsistence	41 411	43 813	46 354
42 Expenditure:Operational Cost:Contractors:Transportation	042260930 Transport and Plant	-	-	-
42 Expenditure:Operational Cost:Leases:Machinery and Equipment	042260950 Hire of Plant	81 902	86 652	91 678
42 Expenditure:Operational Cost:Leases:Machinery and Equipment	042260970 Electricity and Rates Costing	123 420	130 578	138 152
42 Expenditure:Operational Cost:Uniform and Protective Clothing	042261100 Protective Clothing	977 987	1 034 710	1 094 723
42 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	042261318 Emergency No Awareness	10 590	11 204	11 854
42 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	042261319 Fire Safety Awareness	10 590	11 204	11 854
42 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	042261330 Medical Examinations	7 447	7 879	8 336
42 Expenditure:Operational Cost:Vehicle Tracking	042261530 Tracking Fees	35 566	37 629	39 811
42 Expenditure:Operational Cost:Consumables:Standard Rated	042261650 First Aid Trauma Bags	4 929	5 214	5 517
42 Expenditure:Operational Cost:Consumables:Standard Rated	042261672 Bedding Linen	5 527	5 847	6 187
42 Expenditure:Operational Cost:Consumables:Standard Rated	042261689 Fire Fighting Foam	43 936	46 484	49 180
42 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	042261680 Standby Meals	31 409	33 231	35 158
42 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	042260000 Vehicles and Plant Costing	519 149	548 280	581 117
		<b>3 338 751</b>	<b>3 553 559</b>	<b>3 739 665</b>



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Item	Segment Desc	Draft		Indicative 2020/21	Indicative 2021/22
		Budget 2019/20			
	<b>Depreciation</b>				
42	Expenditure: Depreciation and Amortisation: Depreciation: Community Assets: Community Facilities Depreciation	58 418		61 631	55 021
42	Expenditure: Depreciation and Amortisation: Depreciation: Other Assets: Operational Buildings Depreciation	17 421		18 379	19 390
42	Expenditure: Depreciation and Amortisation: Depreciation: Computer Equipment Depreciation	8 862		9 138	9 641
42	Expenditure: Depreciation and Amortisation: Depreciation: Furniture and Office Equipment Depreciation	60 277		63 592	67 090
42	Expenditure: Depreciation and Amortisation: Depreciation: Machinery and Equipment Depreciation	480 170		505 579	534 441
42	Expenditure: Depreciation and Amortisation: Depreciation: Transport Assets Depreciation	228 474		241 040	254 297
		853 422		900 360	949 880
		36 965 370		39 106 801	41 372 295

**KWADUKUZA MUNICIPALITY - DRAFT  
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		Draft		
Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	Disaster Management			
	Income			
44 Revenue/Non-exchange Revenue; Transfers and Subsidies/Operational/Monetary Allocation	0440505095 Equitable Share	(2 948 678)	(3 305 307)	(3 705 068)
		(2 948 678)	(3 305 307)	(3 705 068)
	Salaries and Allowances			
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Basic	044200000 Basic Salary and Wages	1 679 654	1 777 116	1 880 189
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Allow	044200010 Bonus	139 974	148 093	158 882
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Allow	044200020 Leave Pay	12 970	13 723	14 518
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Allow	044200060 Overtime; Structured	38 111	40 321	42 860
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Allow	044200070 Standby Allowance	-	-	-
44 Expenditure/Employees Related Cost/Municipal Staff/Social Contributions/Group Life Insuranc	044200080 Group Life Insurance	14 597	15 550	16 452
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Allow	044200090 Housing Benefits Subsidiy	-	-	-
44 Expenditure/Employees Related Cost/Municipal Staff/Social Contributions/Medical	044200110 Medical Aid	88 932	94 090	99 547
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Allow	044200130 Uniform Allowance	-	-	-
44 Expenditure/Employees Related Cost/Municipal Staff/Social Contributions/Pension	044200140 Pension or Provident Fund	302 429	319 970	338 528
44 Expenditure/Employees Related Cost/Municipal Staff/Social Contributions/Begaining Council	044200160 Begaining Council Levies	389	411	435
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Allow	044200180 Travel or Motor Vehicle Allowance	246 784	261 098	276 241
44 Expenditure/Employees Related Cost/Municipal Staff/Salaries/Wages and Allowances/Allow	044200190 Cellular and Telephone Allowance	21 384	22 624	23 836
44 Expenditure/Employees Related Cost/Municipal Staff/Social Contributions/Unemployment Ins	044200200 Unemployment Insurance Fund	6 960	8 411	6 763
		2 551 424	2 699 407	2 855 973
	Repairs and Maintenance			
44 Expenditure/Contracted Services/Contrators/Maintenance of Equipment	044235230 Vehicles and Plant	77 474	81 958	86 722
		77 474	81 958	86 722
	General Expenses			
44 Expenditure/Operational Cost/Workmen's Compensation Fund	044200230 Workmen's Compensation	21 155	22 382	23 680
44 Expenditure/Operational Cost/Skills Development Fund Levy	044200240 Skills Development Levy	20 691	21 680	23 128
44 Expenditure/Operational Cost/Printing Publications and Books	044260100 Printing and Stationery	2 118	2 241	2 371
44 Expenditure/Operational Cost/Indigent Relief	044260380 Indigent Support	2 948 678	3 305 307	3 705 068
44 Expenditure/Operational Cost/Wet Fuel	044260810 Sundry Oils and Fuel	47 848	50 623	53 559
44 Expenditure/Default	044290000 Vehicles and Plant Costing	34 043	36 017	38 106
		3 074 503	3 438 429	3 845 911
	Depreciation			
44 Expenditure/Depreciation and Amortisation/Depreciation/Roads Infrastructure/Roads	044 Roads Depreciation	7 984	8 423	8 886
44 Expenditure/Depreciation and Amortisation/Depreciation/Storm water Infrastructure/Drainag	044 Stormwater Depreciation	1 130	1 193	1 258
44 Expenditure/Depreciation and Amortisation/Depreciation/Community Assets/Community Faci	044 Community Facilities Depreciation	7 869	8 302	8 758
44 Expenditure/Depreciation and Amortisation/Depreciation/Community Assets/Sport and Recr	044 Sport and Recreation Facilities Depreciation	14 474	15 270	16 109
44 Expenditure/Depreciation and Amortisation/Depreciation/Computer Equipment	044 Computer Equipment Depreciation	2 408	2 541	2 681
44 Expenditure/Depreciation and Amortisation/Depreciation/Furniture and Office Equipment	044 Furniture and Office Equipment Depreciation	1 678	1 771	1 868
44 Expenditure/Depreciation and Amortisation/Depreciation/Machinery and Equipment	044 Machinery and Equipment Depreciation	1 069	1 127	1 189
44 Expenditure/Depreciation and Amortisation/Depreciation/Transport Assets	044 Transport Assets Depreciation	2 349	2 479	2 615

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
		38 961	41 104	43 365
		2 793 685	2 955 602	3 126 903
	<b>Marine Safety</b>			
	<b>Income</b>			
45	Revenue: Non-exchange Revenue: Licences or Permits: Trading	(16 727)	(17 697)	(18 723)
		(16 727)	(17 697)	(18 723)
	<b>Salaries and Allowances</b>			
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	-	-	-
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	9 306 667	9 846 453	10 417 548
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Bonus	386 756	409 187	432 920
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	228 096	241 325	255 322
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	3 674 541	3 887 665	4 113 149
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	18 253	19 312	20 432
45	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insurance	40 609	42 965	45 457
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	11 042	11 682	12 360
45	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical	85 044	89 976	95 195
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	-	-	-
45	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	865 881	915 890	969 012
45	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Council	3 629	3 839	4 062
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	-	-	-
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	6 415	6 787	7 181
45	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	95 691	102 299	108 232
45	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Insurance Fund	14 723 422	15 577 381	16 480 869
	<b>Repairs and Maintenance</b>			
45	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	10 586	11 200	11 849
45	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	42 360	44 817	47 416
45	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	31 770	33 613	35 562
45	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	171 218	181 149	191 655
		255 934	270 778	285 483
	<b>General Expenses</b>			
45	Expenditure: Operational Cost: Workmen's Compensation Fund	99 978	105 777	111 912
45	Expenditure: Operational Cost: Skills Development Fund Levy	99 978	105 777	111 912
45	Expenditure: Operational Cost: Printing Publications and Books	6 238	6 599	6 982
45	Expenditure: Inventory Consumed: Materials and Supplies	11 199	11 848	12 536
45	Expenditure: Inventory Consumed: Materials and Supplies	32 494	34 379	36 373
45	Expenditure: Inventory Consumed: Materials and Supplies	32 907	34 816	36 835

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

			Draft		
Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
45 Expenditure/Operational Cost/Insurance Underwriting/Premiums	046280570 Insurance General	41 722	44 142	46 703	
45 Expenditure/Operational Cost/Wet Fuel	045280810 Sundry Oils and Fuel	303 720	321 336	339 973	
45 Expenditure/Contracted Services/Contractors/Shark Nets	045280835 Shark Control Expenditure	4 001 834.10	4 233 940	4 479 609	
45 Expenditure/Operational Cost/Uniform and Protective Clothing	045281100 Protective Clothing	455 463	481 880	509 829	
45 Expenditure/Operational Cost/Vehicle Tracking	045281530 Tracking Fees	22 959	24 291	25 699	
45 Expenditure/Default	045290000 Vehicles and Plant Costing	61 275	64 829	68 588	
		5 169 769	5 469 615	5 786 853	
	Depreciation				
45 Expenditure/Depreciation and Amortisation/Depreciation/Roads Infrastructure/Roads	045 Roads Depreciation	921	972	1 025	
45 Expenditure/Depreciation and Amortisation/Depreciation/Solid Waste Infrastructure/Landfill	045 Solid Waste Depreciation	1 662	1 648	1 738	
45 Expenditure/Depreciation and Amortisation/Depreciation/Community Assets/Community Facilities	045 Community Facilities Depreciation	11 705	12 349	13 028	
45 Expenditure/Depreciation and Amortisation/Depreciation/Computer Equipment	045 Computer Equipment Depreciation	532	561	592	
45 Expenditure/Depreciation and Amortisation/Depreciation/Furniture and Office Equipment	045 Furniture and Office Equipment Depreciation	3 011	3 176	3 361	
45 Expenditure/Depreciation and Amortisation/Depreciation/Machinery and Equipment	045 Machinery and Equipment Depreciation	33 608	35 458	37 408	
45 Expenditure/Depreciation and Amortisation/Depreciation/Transport Assets	045 Transport Assets Depreciation	200 703	211 742	223 387	
		252 043	265 805	280 530	
		20 384 441	21 565 982	22 816 011	
	Testing administrations and operations				
	Income				
46 Revenue/Exchange Revenue/Agency Services/Provincial/Kwazulu/Natal/Provincial Departm	046045110 Fees Testing	- 5 901 064.28	(6 243 315)	(6 605 428)	
46 Revenue/Exchange Revenue/Agency Services/Provincial/Kwazulu/Natal/Provincial Departm	Vehicle Testing Fees Testing 04645110	-	-	-	
		(5 901 054)	(6 243 315)	(6 605 428)	
	Salaries And Wages				
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Basic	046200000 Basic Salary and Wages	2 444 635	2 586 318	2 736 324	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Basic	046200000 Basic Salary and Wages	2 444 635	2 586 318	2 736 324	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200010 Bonus Pay	407 422	431 053	456 054	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200020 Leave Pay	234 992	248 622	263 042	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200060 Overtime: Structured	818 098	866 394	916 645	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200070 Standby Allowance	18 954	20 054	21 217	
46 Expenditure/Employee Related Cost/Municipal Staff/Social Contributions/Group Life Insuranc	046200080 Group Life Insurance	52 279	55 311	58 519	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200090 Housing Benefits Subsidy	44 168	46 729	49 440	
46 Expenditure/Employee Related Cost/Municipal Staff/Social Contributions/Medical Aid	046200110 Medical Aid	471 161	498 498	527 400	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200130 Uniform Allowance			-	
46 Expenditure/Employee Related Cost/Municipal Staff/Social Contributions/Pension	046200140 Pension or Provident Fund	1 019 857	1 079 008	1 141 591	
46 Expenditure/Employee Related Cost/Municipal Staff/Social Contributions/Bargaining Council Levies	2 722	2 879	2 879	3 046	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200180 Bargaining Council Levies	280 066	296 309	313 495	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200180 Travel or Motor Vehicle Allowance	17 107	18 099	19 149	
46 Expenditure/Employee Related Cost/Municipal Staff/Salaries Wages and Allowances/Allow	046200190 Cellular and Telephone Allowance	39 792	42 100	44 541	
46 Expenditure/Employee Related Cost/Municipal Staff/Social Contributions/Unemployment Insurance Fund					

## KWADUKUZA MUNICIPALITY - DRAFT

	Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
			Budget 2019/20	8 296 487	9 285 789
		Repairs and Maintenance			
46	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	046235010 Buildings and Fences Maintenance	84 720	89 634	94 833
46	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	046235060 General Equipment Signs	56 071	59 323	62 764
46	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	046235320 Road Marking	7 695	8 141	8 613
			148 486	157 098	166 209
		General Expenses			
46	Expenditure:Operational Cost:Workmen's Compensation Fund	046200230 Workmen's Compensation	59 441	62 888	66 536
46	Expenditure:Operational Cost:Skills Development Fund Levy	046200240 Skills Development Levy	58 880	62 296	65 909
46	Expenditure:Operating Leases:Furniture and Office Equipment	046260070 Lease Office Machinery and Equipment	9 878	10 451	11 057
46	Expenditure:Operational Cost:Printing Publications and Books	046260100 Printing and Stationery	80 728	85 410	90 364
46	Expenditure:Inventory Consumables:Standard Rated	046260200 Cleansing Materials	38 332	40 555	42 907
46	Expenditure:Contracted Services:Contractors:First Aid	046260520 First Aid Equipment	(29 789)	(31 528)	(33 356)
46	Expenditure:Operational Cost:Insurance Underwriting:Premiums	046260570 Insurance General	16 179	17 118	18 111
46	Expenditure:Operational Cost:Municipal Services	046260740 Water and Sanitation	84 037	88 911	94 058
46	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	046260800 Travel and Subsistence	10 590	11 204	11 854
46	Expenditure:Operational Cost:Wet Fuel	046260810 Sundry Oils and Fuel	1 967	2 081	2 201
46	Expenditure:Default	046260970 Electricity and Rates Costing	119 341	126 263	133 586
46	Expenditure:Operational Cost:Uniform and Protective Clothing	046261100 Protective Clothing	22 756	24 076	25 472
			472 329	499 724	528 708
		Depreciation			
46	Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	046 Roads Depreciation	1 833	1 934	2 041
46	Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure:MV Substa	046 Electrical Depreciation	1 981	2 090	2 205
46	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fac	046 Community Facilities Depreciation	55 465	58 516	61 734
46	Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildin	046 Operational Buildings Depreciation	65 476	69 077	72 876
46	Expenditure:Depreciation and Amortisation:Amortisation:Intangible Assets:Licences and Rig	046 Licence and Rights Depreciation	38 308	40 415	42 838
46	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	046 Computer Equipment Depreciation	16 956	17 888	18 872
46	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipm	046 Furniture and Office Equipment Depreciation	39 309	41 471	43 752
46	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	046 Machinery and Equipment Depreciation	21 422	22 660	23 843
			240 750	253 992	267 961
			3 256 997	3 445 181	3 644 239
		Motor Licensing administration			
		Income			
47	Revenue:Exchange Revenue:Agency Services:Provincial:KwaZulu Natal:Provincial Departm	047045080 Fees Licensing	(5 267 182)	(5 572 679)	(5 885 894)
47	Revenue:Not-exchange Revenue:Fines Penalties and Forfeits:Penalties:Motor Vehicle Lic	Vehicle Licensing Fees Licensing 04745080	-	-	-
47	Revenue:Exchange Revenue:Agency Services:Provincial:KwaZulu Natal:Provincial Departm	Vehicle Licensing Fees Licensing 04745080	(5 267 182)	(5 572 679)	(5 885 894)

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

		Draft		
Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Salaries and Allowances</b>			
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	047200000 Basic Salary and Wages	2 390 005	2 528 626	2 675 286
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200010 Bonus	189 167	210 719	222 941
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200020 Leave Pay	85 730	90 703	95 963
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200060 Overtime; Structured	151 745	160 547	169 858
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200070 Standby Allowance	-	-	-
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	047200080 Group Life Insurance	22 637	24 162	25 565
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Housing Benefits Subsidy	047200090 Housing Benefits Subsidy	26 620	28 164	29 797
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	047200110 Medical Aid	353 354	373 849	395 532
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200130 Uniform Allowance	-	-	-
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	047200140 Pension or Provident Fund	536 641	566 708	599 577
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council Levies	047200160 Bargaining Council Levies	1 426	1 508	1 596
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200180 Travel or Motor Vehicle Allowance	-	-	-
47 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	047200190 Cellular and Telephone Allowance	20 303	21 480	22 726
47 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment In	047200200 Unemployment Insurance Fund	3 786 848	4 006 485	4 238 861
	<b>Repairs and Maintenance</b>			
47 Expenditure:Contracted Services:Contractions:Maintenance of Buildings and Facilities	047235010 Buildings and Fences Maintenance	42 360	44 817	47 416
	<b>General Expenses</b>			
47 Expenditure:Operational Cost:Workmen's Compensation Fund	047200230 Workmen's Compensation	27 244	28 824	30 486
47 Expenditure:Operational Cost:Skills Development Fund Levy	047200240 Skills Development Levy	27 244	28 824	30 486
47 Expenditure:Operating Leases:Furniture and Office Equipment	047260070 Lease Office Machinery and Equipment	1 426	1 509	1 597
47 Expenditure:Inventory Consumables:Standard Rated	047260200 Cleaning Materials	17 152	18 146	19 193
47 Expenditure:Operational Cost:Travel and Subsistence:Domestic:accommodation	047260800 Travel and Subsistence	6 889	7 300	7 723
47 Expenditure:Default	047260870 Electricity and Rates Costing	142 127	150 371	159 092
		222 092	234 974	248 602
	<b>Depreciation</b>			
47 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fac	047 Community Facilities Depreciation	5 128	5 410	5 707
47 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	047 Operational Buildings Depreciation	6 264	6 608	6 972
47 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	047 Computer Equipment Depreciation	868	704	743
47 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	047 Furniture and Office Equipment Depreciation	3 713	3 917	4 132
47 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	047 Machinery and Equipment Depreciation	6 724	7 084	7 484
47 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	047 Transport Assets Depreciation	91 082	96 102	101 368
		113 587	119 835	126 426
		(1 102 294)	(1 168 568)	(1 234 589)

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft		Indicative 2020/21	Indicative 2021/22
		Budget 2019/20			
	<b>Cemetery</b>				
	<b>Income</b>				
56	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(1 229 094)	(1 377 747)	(1 544 379)	
56	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Na	-	-	-	-
56	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Cemetery and Bur	(580 745)	(593 268)	(627 677)	
		(1 769 839)	(1 971 015)	(2 172 056)	
	<b>Salaries and Allowances</b>				
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	1 925 463	2 037 140	2 155 294	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	157 305	168 429	175 082	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	84 119	88 938	94 160	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	278 062	295 248	312 372	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	82 741	86 380	90 230	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	19 420	20 546	21 738	
56	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	-	-	-	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	203 342	215 136	227 614	
56	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	-	-	-	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	424 434	449 051	475 096	
56	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	259	274	290	
56	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	-	-	-	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	7 387	7 816	8 259	
56	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	20 999	22 217	23 506	
56	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insuranc	3 184 532	3 369 235	3 564 650	
	<b>Repairs and Maintenance</b>				
56	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	302 944	320 515	339 105	
56	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	5 981	6 328	6 685	
56	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	87 848	92 943	98 334	
		396 774	419 786	444 134	
	<b>General Expenses</b>				
56	Expenditure:Operational Cost:Workmen's Compensation Fund	22 186	23 473	24 835	
56	Expenditure:Operational Cost:Skills Development Fund Levy	22 186	23 473	24 835	
56	Expenditure:Contracted Services:Outsourced Services:Professional Staff	211 800	224 084	237 081	
56	Expenditure:Inventory Consumables:Standard Rated	27 743	29 352	31 054	
56	Expenditure:Operational Cost:Indigent Relief	227 428	254 934	285 767	
56	Expenditure:Contracted Services:Outsourced Services:Burial Services	64 647	72 466	81 230	
56	Expenditure:Operational Cost:Municipal Services	136 673	144 800	152 987	
56	Expenditure:Operational Cost:Wet Fuel	160 721	170 043	179 906	
56	Expenditure:Default	8 615	9 115	9 843	
56	Expenditure:Operational Cost:Uniform and Protective Clothing	84 720	89 634	94 833	
56	Expenditure:Operational Cost:Wet Fuel	850 906	953 819	1 069 178	

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
56 Expenditure:Contracted Services:Outsourced Services:Bural Services	066261290 Pauper Burials	2019/20	2020/21	2021/22
56 Expenditure:Operational Cost:Vehicle Tracking	066261530 Tracking Fees	142 976	151 268	160 042
56 Expenditure:Inventory Consumables:Materials and Supplies	066261804 Macro Burn Cremator Casing	4 446	4 704	4 976
		86 113	98 528	108 202
		2 051 160	2 247 493	2 464 570
	Depreciation			
56 Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	066 Roads Depreciation	563 275	615 355	649 199
56 Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainag	066 Stormwater Depreciation	123 610	130 408	137 581
56 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Faci	066 Community Facilities Depreciation	609 528	643 052	678 420
56 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	066 Furniture and Office Equipment Depreciation	3 172	3 346	3 530
56 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	066 Machinery and Equipment Depreciation	2 185	2 306	2 433
56 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	066 Transport Assets Depreciation	2 952	3 114	3 285
		1 324 721	1 397 581	1 474 448
		5 167 348	5 453 080	5 773 746
	Executive Management			
	Salaries and Allowances			
65 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	065200000 Basic Salary and Wages	1 910 200	2 020 992	2 138 209
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	065 ED Community Services Basic Salary and Wages	1 104 425	1 158 482	1 236 254
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Travel Allowance	180 000	190 440	201 486
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Pension	198 852	210 385	222 588
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Bonus	14 520	15 352	16 253
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Unemployment Insurance	118 662	125 545	132 826
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Cellular and Telephone Allowance	2 020	2 137	2 261
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Leave Pay	130	137	145
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Group Life Insurance	157 950	167 121	176 814
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Housing Benefits Subsidy	61 674	65 252	69 036
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Standby Allowance	-	-	-
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Group Life Insurance	16 586	17 548	18 566
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Housing Benefits Subsidy	15 578	16 481	17 437
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Medical Aid	124 235	131 440	139 064
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Uniform Allowance	-	-	-
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Pension or Provident Fund	392 623	415 395	439 488
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Bargaining Council Levies	646	686	725
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Travel or Motor Vehicle Allowance	262 375	277 593	293 693
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Cellular and Telephone Allowance	21 364	22 624	23 936
65 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowa	065 ED Unemployment Insurance Fund	7 371	7 799	8 251
		4 589 243	4 855 419	5 137 033
	Repairs and Maintenance			



## KWADUKUZA MUNICIPALITY - DRAFT

## BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

[illegible]

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft		Indicative	
		Budget	2019/20	2020/21	2021/22
70 Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	070235010 Buildings and Fences Maintenance	2019/20			
70 Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	070235080 Parks Maintenance	311 848	329 835	349 071	
70 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	070235210 Tools and Equipment	5 527	5 847	6 187	
70 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	070235220 Vehicles and Plant	56 078	59 331	62 772	
70 Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	070235260 Public Toilets	701 212	741 882	784 911	
70 Expenditure:Contracted Services:Outsourced Services:Cleaning and Grass Cutting Services	070235340 Grass Cutting	850 868	900 219	952 431	
		24 197 060	27 123 579	30 404 945	
		26 122 594	29 160 793	32 559 418	
	<b>General Expenses</b>				
70 Expenditure:Operational Cost:Workmen's Compensation Fund	070200230 Workmen's Compensation	113 982	120 592	127 587	
70 Expenditure:Operational Cost:Skills Development Fund Levy	070200240 Skills Development Levy	113 679	120 272	127 248	
70 Expenditure:Contracted Services:Outsourced Services:Professional Staff	070250001 Consultants and Outsourced	264 750	280 105	296 352	
70 Expenditure:Operating Leases:Furniture and Office Equipment	070260070 Lease Office Machinery and Equipment	77	82	87	
70 Expenditure:Operational Cost:Printing Publications and Books	070260100 Printing and Stationery	18 003	19 947	20 152	
70 Expenditure:Operational Cost:Indigent Relief	070260380 Indigent Support	17 132 371	19 204 449	21 527 135	
70 Expenditure:Contracted Services:Contractors:Transportation	070260480 Pilot Cleaning Expenses	103 981	110 012	116 393	
70 Expenditure:Operational Cost:Professional Bodies Membership and Subscription	070260560 Subscriptions	28 101	29 730	31 455	
70 Expenditure:Operational Cost:Insurance Underwriting:Premiums	070260570 Insurance General	45 886	48 548	51 564	
70 Expenditure:Inventory Consumed:Materials and Supplies	070260700 Seeds	152 622	161 474	170 840	
70 Expenditure:Operational Cost:Municipal Services	070260740 Water and Sanitation	317 829	329 916	349 051	
70 Expenditure:Operational Cost:Water Fuel	070260810 Sundry Oils and Fuel	861 184	911 133	953 978	
70 Expenditure:Inventory Consumed:Consumables:Standard Rated	070260820 Chemicals of Fertilizer	21 461	22 705	24 022	
70 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	070260900 Travel and Subsistence	38 952	41 211	43 602	
70 Expenditure:Default	070260970 Electricity and Rates Costing	231 342	244 780	258 956	
70 Expenditure:Inventory Consumed:Materials and Supplies	070261000 Materials	413 609	437 599	462 979	
70 Expenditure:Operational Cost:Uniform and Protective Clothing	070261100 Protective Clothing	397 830	414 556	436 600	
70 Expenditure:Operational Cost:Professional Bodies Membership and Subscription	070261120 Institute Membership Fees	1 887	1 997	2 112	
70 Expenditure:Operational Cost:Vehicle Tracking	070261530 Tracking Fees	35 566	37 629	39 811	
70 Expenditure:Contracted Services:Outsourced Services:Professional Staff	070261570 Parks Master Plan	62 215	65 824	69 641	
70 Expenditure:Contracted Services:Outsourced Services:Professional Staff	070262008 Community Resilience Project	-	-	-	
70 Expenditure:Default	070290000 Vehicles and Plant Costing	308 121	325 992	344 900	
70 Expenditure:Default	070290001 Parks Maintenance Costing	13 733 307	14 529 839	15 372 569	
		34 384 756	37 457 472	40 838 833	
	<b>Depreciation</b>				
70 Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	070 Roads Depreciation	145 199	153 185	161 611	
70 Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainage	070 Stormwater Depreciation	14 110	14 886	15 704	
70 Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfill	070 Solid Waste Depreciation	23 438	24 727	26 087	
70 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities:Depreciation	070 Community Facilities Depreciation	138 985	146 629	154 593	
70 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Sport and Recr	070 Sport and Recreation Facilities Depreciation	32 843	34 649	36 555	
70 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	070 Operational Buildings Depreciation	19 646	20 726	21 866	
70 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	070 Computer Equipment Depreciation	15 685	16 548	17 458	
70 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	070 Furniture and Office Equipment Depreciation	35 585	37 542	39 607	

## KWADUKUZA MUNICIPALITY - DRAFT

			Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
Item				Budget 2019/20		
70	Expenditure: Depreciation and Amortisation: Machinery and Equipment	Depreciation: Machinery and Equipment	070 Machinery and Equipment Depreciation	124 122	130 849	138 151
70	Expenditure: Depreciation and Amortisation: Transport Assets	Depreciation: Transport Assets	070 Transport Assets Depreciation	16 263	17 157	18 101
				565 876	596 999	629 834
70	Revenue: Default		Recharges 070290040 Recharged Salaries	(13 733 307) (13 733 307)	(14 529 839) (14 529 839)	(15 372 569) (15 372 569)
				21 798 487	23 061 102	24 396 855
			Sports and Recreation			
			Income			
75	Revenue: Exchange Revenue: Operational Revenue: Sale of Property		07520010 Hire of Grounds	-	-	-
75	Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital Monetary Allocations: Pr		075515665 IFA BEACH NODE REVENUE	-	-	-
75	Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital Monetary Allocations: Pr		07556555 KZN COGTA Small Town Rehab Program	-	-	-
75	Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational Monetary Allocation		075665141 Maintenance Grant-Sport Facilities	(72 969)	(77 202)	(81 679)
75	Revenue: Exchange Revenue: Rental from Fixed Assets: Non-market Related Property Plant		07520010 Hire of Grounds	(72 969)	(77 202)	(81 679)
			Salaries and Allowances			
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic		075200000 Basic Salary and Wages	736 598	779 921	\$24 522
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic		075200000 Basic Salary and Wages (Caretaker)	-	-	1
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow		075200010 Bonus	59 983	63 462	67 143
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow		075200020 Leave Pay	23 126	24 467	25 886
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow		075200060 Overtime: Structured	50 432	53 367	56 451
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow		075200070 Standby Allowance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insuranc		075200080 Group Life Insurance	6 298	6 664	7 050
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow		075200090 Housing Benefits Subsidy	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical		075200110 Medical Aid	135 782	143 657	151 989
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow		075200130 Uniform Allowance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension		075200140 Pension or Provident Fund	129 600	137 116	145 068
75	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Council		075200150 Bargaining Council Levies	778	823	870
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow		075200180 Travel or Motor Vehicle Allowance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allow		075200190 Cellular and Telephone Allowance	-	-	-
75	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Ind		075200200 Unemployment Insurance Fund	8 092	8 561	9 058
				1 150 689	1 217 429	1 288 041
			Repairs and Maintenance			
75	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities		075235010 Buildings and Fences Maintenance	35 923	38 007	40 211
75	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities		075235102 Stadium & Ground Maintenance	381 815	403 960	427 390
75	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities		075236650 Creches Maintenance	-	-	-
				417 739	441 967	467 601

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

			Draft		
Item	Segment Desc		Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>General Expenses</b>				
75	Expenditure:Operational Cost:Workmen's Compensation Fund	075200230 Workmen's Compensation	8 092	8 561	9 058
75	Expenditure:Operational Cost:Skills Development Fund Levy	075200240 Skills Development Levy	8 092	8 561	9 058
75	Expenditure:Inventory Consumed:Consumables:Standard Related	075260200 Cleaning Materials	5 558	5 890	6 221
75	Expenditure:Operational Cost:Municipal Services	075260740 Water and Sanitation	88 354	83 479	98 801
75	Expenditure:Inventory Consumed:Consumables:Standard Related	075260820 Chemicals or Fertilizer	33 308	35 240	37 283
75	Expenditure:Operating Leases:Machinery and Equipment	075261190 Toller Hire	33 308	35 240	37 283
			176 711	186 981	197 804
	<b>Depreciation</b>				
75	Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure:Roads	075 Roads Depreciation	103 752	109 459	115 479
75	Expenditure:Depreciation and Amortisation:Depreciation:Storm water Infrastructure:Drainage	075 Stormwater Depreciation	82 314	86 842	91 618
75	Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure:ATV Substa	075 Electrical Depreciation	21 333	22 906	23 744
75	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fac	075 Community Facilities Depreciation	2 164 686	2 283 744	2 403 350
75	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Sport and Recr	075 Sport and Recreation Facilities Depreciation	1 290 362	1 361 332	1 436 205
75	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	075 Machinery and Equipment Depreciation	57 395	60 541	63 871
			3 719 832	3 924 423	4 140 265
			5 392 002	5 693 578	6 012 034
	<b>Dolphin Park</b>				
	<b>Income</b>				
80	Revenue:Exchange Revenue:Rental from Fixed Assets:On-market Related:Property Plant	080020080 Park Rental	(660 000)	(680 000)	(700 000)
			(660 000)	(680 000)	(700 000)
			(660 000)	(680 000)	(700 000)
	<b>Environment &amp; Management</b>				
	<b>Income</b>				
152	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	152055095 Equitable Share	(1 434 826)	(1 608 362)	(1 802 886)
			(1 434 826)	(1 608 362)	(1 802 886)
	<b>Salaries and Allowances</b>				
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	152200000 Basic Salary and Wages	1 106 760	1 169 894	1 237 748
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200010 Bonus	92 147	97 491	103 146
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200020 Leave Pay	15 617	16 522	17 481
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200060 Overtime: Structured	-	-	-
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200070 Standby Allowance	-	-	-
152	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	152200080 Group Life Insurance	9 675	10 237	10 830
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowe	152200090 Housing Benefits Subsidy	-	-	-

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft		
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22
152	Expenditure:Employee Related Cost:Municipal Staff:Socio Contributions:Medical	100 557	106 389	112 559
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
152	Expenditure:Employee Related Cost:Municipal Staff:Socio Contributions:Pension	199 092	210 639	222 857
152	Expenditure:Employee Related Cost:Municipal Staff:Socio Contributions:Bargaining Council	518	548	580
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	286 870	303 508	321 112
152	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	19 246	20 362	21 543
152	Expenditure:Employee Related Cost:Municipal Staff:Socio Contributions:Unemployment Ins	6 716	7 105	7 517
		<b>1 836 197</b>	<b>1 942 696</b>	<b>2 055 373</b>
	<b>General Expenses</b>			
152	Expenditure:Operational Cost:Workmen's Compensation Fund	15 293	16 180	17 119
152	Expenditure:Operational Cost:Skills Development Fund Levy	14 719	15 573	16 476
152	Expenditure:Operational Cost:Printing Publications and Books	2 872	3 039	3 215
152	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Evi	4 718	4 991	5 281
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	125 571	132 854	140 560
152	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	2 624	2 776	2 937
152	Expenditure:Operational Cost:Uniform and Protective Clothing	2 158	2 283	2 416
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	750 000	840 709	942 389
152	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	150 000	168 142	188 478
152	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	75 000	84 071	94 239
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	20 850	23 371	26 198
152	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Evi	18 937	21 227	23 794
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	1 821	1 927	2 039
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	168 016	188 337	211 115
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	112 011	125 558	140 744
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	112 011	125 558	140 744
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	28 003	31 368	35 186
152	Expenditure:Contracted Services:Outsourced Services:Professional Staff	<b>1 604 504</b>	<b>1 787 986</b>	<b>1 992 928</b>
		<b>2 005 974</b>	<b>2 122 321</b>	<b>2 245 415</b>
	<b>Development Control</b>			
	<b>Income</b>			
153	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Town Planning an	(334 538)	(363 941)	(374 470)
153	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(605 000)	(678 172)	(760 193)
		<b>(939 538)</b>	<b>(1 032 113)</b>	<b>(1 134 663)</b>
	<b>Salaries and Allowances</b>			
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	6 098 057	6 451 744	6 825 945
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	507 821	537 275	568 437
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	137 565	145 544	153 985
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
153	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
153 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	153200090 Group Life Insurance	55 434	58 648	62 051
153 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	153200090 Housing Benefits Subsidy	11 042	11 682	12 360
153 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	153200110 Medical Aid	523 001	553 336	585 428
153 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	153200130 Uniform Allowance	-	-	-
153 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	153200140 Pension or Provident Fund	1 149 766	1 216 453	1 287 007
153 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	153200180 Bargaining Council Levies	1 944	2 057	2 176
153 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	153200180 Travel or Motor Vehicle Allowance	1 276 962	1 351 026	1 429 385
153 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	153200190 Cellular and Telephone Allowance	89 813	95 022	100 533
153 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	153200200 Unemployment Insurance Fund	29 468	31 177	32 985
		<b>9 880 872</b>	<b>10 453 963</b>	<b>11 060 293</b>
	<b>General Expenses</b>			
153 Expenditure:Operational Cost:Workmen's Compensation Fund	153200230 Workmen's Compensation	81 725	86 465	91 480
153 Expenditure:Operational Cost:Skills Development Fund Levy	153200240 Skills Development Levy	79 171	83 763	88 621
153 Expenditure:Operational Cost:Printing Publications and Books	153280100 Printing and Stationery	69 955	74 013	78 306
153 Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	153280800 Travel and Subsistence	8 362	8 847	9 380
153 Expenditure:Operational Cost:Uniform and Protective Clothing	153261100 Protective Clothing	21 180	22 408	23 708
153 Expenditure:Contracted Services:Outsourced Services:Professional Staff	153261681 KDM Land Use Survey	250 000	280 236	314 130
153 Expenditure:Contracted Services:Outsourced Services:Professional Staff	153281681 KDM Land Use Survey	250 000	290 236	314 130
153 Expenditure:Operational Cost:Advertising Publicity and Marketing Corporate and Municipal	153261701 Street Naming Activities	75 000	84 071	94 239
153 Expenditure:Operational Cost:Advertising Publicity and Marketing Corporate and Municipal	153261737 Awareness Programme	30 000	33 628	37 696
153 Expenditure:Inventory Consumed:Materials and Supplies	153261819 Merville Town Establishment	-	-	-
		<b>865 393</b>	<b>953 668</b>	<b>1 051 668</b>
		<b>9 806 727</b>	<b>10 375 518</b>	<b>10 977 298</b>
	<b>Town Planning</b>			
	<b>Income</b>			
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Town Planning an	154060360 Roads Master Plan	(291 859)	(308 793)	(326 703)
154 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocat	154050085 Equitable Share	(5 284 037)	(5 590 511)	(5 914 760)
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Computer Service	154060370 GIS Income	(22 133)	(23 417)	(24 775)
154 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocat	154060370 GIS Income	-	-	-
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Advertisements	Town Planning Advertising 154060350	(900 150)	(952 356)	(1 007 596)
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan App	Town Planning Fees Building Plans 154070040	(476 550)	(504 190)	(533 433)
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Enfranchisement Fe	Town Planning Fees Enfranchisement 154010120	(37 056)	(39 215)	(41 489)
154 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Enfranchisement Fe	Town Planning Fees Enfranchisement 154010120	(158 850)	(168 063)	(177 811)
154 Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses	Town Planning Veige Deposit 154060340	(7 170 649)	(7 506 547)	(8 026 567)
	<b>Salaries and Allowances</b>			
154 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	154200000 Basic Salary and Wages	3 559 529	3 765 981	3 984 409
154 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	154200010 Bonus	296 627	313 832	332 034
154 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	154200020 Leave Pay	119 643	126 583	133 925

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

			Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
Item				Budget 2019/20		
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		154200060 Overtime: Structured	7 066	7 476	7 910
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		154200070 Standby Allowance	-	-	-
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc		154200080 Group Life Insurance	29 615	31 333	33 150
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		154200090 Housing Benefits Subsidy	20 114	21 281	22 515
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical		154200110 Medical Aid	185 924	186 708	209 117
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		154200130 Uniform Allowance	-	-	-
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension		154200140 Pension or Provident Fund	670 950	709 865	751 037
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council		154200160 Bargaining Council Levies	1 428	1 508	1 596
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		154200180 Travel or Motor Vehicle Allowance	382 812	405 016	428 507
154	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		154200190 Cellular and Telephone Allowance	27 799	29 412	31 117
154	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins		154200200 Unemployment Insurance Fund	16 271	17 215	18 213
				5 317 777	5 626 208	5 952 528
			Repairs and Maintenance			
154	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities		154235010 Buildings and Fences Maintenance	14 297	15 126	16 003
154	Expenditure:Contracted Services:Contractors:Maintenance of Equipment		154235210 Tools and Equipment	15 885	16 806	17 781
154	Expenditure:Contracted Services:Contractors:Maintenance of Equipment		154235230 Vehicles and Plant	38 385	40 811	42 966
				68 566	72 543	76 750
			General Expenses			
154	Expenditure:Operational Cost:Workmen's Compensation Fund		154200230 Workmen's Compensation	44 361	46 934	49 657
154	Expenditure:Operational Cost:Skills Development Fund Levy		154200240 Skills Development Levy	43 596	46 124	48 800
154	Expenditure:Operating Leases:Furniture and Office Equipment		154260070 Lease Office Machinery and Equipment	474 392	501 906	531 017
154	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and E		154260160 Conferences and Workshops	71 440	75 884	79 988
154	Expenditure:Inventory Consumed:Consumables:Standard Rated		154260200 Cleansing Materials	52 950	56 021	59 270
154	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serve		154260330 Refreshments	5 192	5 493	5 812
154	Expenditure:Operational Cost:Insurance General		154260370 Insurance General	36 890	38 818	41 070
154	Expenditure:Operational Cost:Wet Fuel		154260810 Sundry Oils and Fuel	42 282	44 734	47 329
154	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation		154260900 Travel and Subsistence	55 756	58 990	62 412
154	Expenditure:Default		154260970 Electricity and Rates Costing	84 798	89 717	94 920
154	Expenditure:Operational Cost:Vehicle Tracking		154261530 Tracking Fees	2 223	2 352	2 488
154	Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and		154261595 Ethembeni/Charltonale Prec. P	476 550	504 190	533 433
154	Expenditure:Contracted Services:Outsourced Services:Professional Staff		154261700 SDF Review	1 200 000	1 269 600	1 343 237
154	Expenditure:Contracted Services:Outsourced Services:Professional Staff		154261705 KDM Lums	200 000	211 600	223 873
154	Expenditure:Contracted Services:Outsourced Services:Professional Staff		154261706 KDM Lums	52 950	56 021	59 270
154	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal		154261737 Awareness Programme	9 351	9 893	10 457
154	Expenditure:Operational Cost:Printing Publications and Books		154261738 GIS Printing	23 828	25 209	26 672
154	Expenditure:Operational Cost:Professional Bodies Membership and Subscription		154261786 Professional Subscriptions	52 950	56 021	59 270
154	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advi		154261787 Property Valuations	-	-	-
154	Expenditure:Contracted Services:Contractors:Aerial Photography		154261826 KDM Aerial Photography	200 000	211 600	223 873
154	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal A		154262014 SPLUMA Implementation	211 800	224 084	237 081
154	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal A		154262014 LUMS BYLAW gazetting	211 800	224 084	237 081
154	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal A		154262015 Municipal Planning and appeals Tribunals fees	211 800	224 084	237 081



**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
154 Expenditure:Contracted Services:Transportation	154262016 Transportation Planning	558	590	625
154 Expenditure:Contracted Services:Outsourced Services:Professional Staff	154262017 EDRMS and Plan Tracking Implementation	284 750	280 106	296 352
154 Expenditure:Contracted Services:Outsourced Services:Professional Staff	154262018 KDM LUMS Transitional Measures	127 080	134 451	142 249
154 Expenditure:Contracted Services:Outsourced Services:Professional Staff	154262019 ICLEI Co-Funding	100 000	103 800	111 936
154 Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	154262020 KDM CBD Regeneration	400 000	423 200	447 746
154 Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	Umhlati / ShakaSkaal Renewal Plan	350 000	370 300	391 777
154 Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	Enforcement Implementation	750 000	793 500	833 523
154 Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and	Enforcement Policies Review	250 000	264 500	279 841
154 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	154262021 Outdoor Advertising Revenue Enhancement	21 180	22 408	23 708
154 Expenditure:Operational Cost:External Computer Service:Data Lines	154262022 GIS Integration	222 390	226 289	248 935
		6 250 657	6 613 206	6 996 772
	<b>Depreciation</b>			
154 Expenditure:Depreciation and Amortisation:Depreciation:Roads	154 Roads Depreciation	24 798	26 161	27 600
154 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities	154 Community Facilities Depreciation	1 647	1 737	1 833
154 Expenditure:Depreciation and Amortisation:Depreciation:Intangible Assets: Licences and Rights	154 Licences and Rights Depreciation	695	733	773
154 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	154 Computer Equipment Depreciation	35 189	37 125	39 166
154 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	154 Furniture and Office Equipment Depreciation	49 425	52 143	55 011
154 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	154 Machinery and Equipment Depreciation	4 105	4 331	4 569
		115 858	122 230	128 953
		4 582 219	4 847 640	5 128 436
	<b>Building Control</b>			
	<b>Income</b>			
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Town Planning and	15510260 Town Planning Fees	(263 457)	(278 737)	(294 904)
155 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	155055085 Equitable Share	(637 694)	(714 820)	(801 274)
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan App	155010040 Fees Building Plans	(7 248 330)	(7 698 733)	(8 113 519)
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Plat	155010110 Sale of Maps Plans	(72 969)	(77 202)	(81 679)
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Advertisements	155080385 Advertising Application Fees	(1 407 759)	(1 499 409)	(1 576 796)
155 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Public	Building Control - Road Master Plan 155060360	-	-	-
		(9 630 209)	(10 228 901)	(10 867 172)
	<b>Salaries and Allowances</b>			
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	155200000 Basic Salary and Wages	6 802 004	7 186 520	7 613 919
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	155200010 Bonus	566 834	599 710	634 493
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	155200020 Leave Pay	294 904	312 009	330 105
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	155200060 Overtime: Structured	-	-	-
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	155200070 Standby Allowance	-	-	-
155 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	155200080 Group Life Insurance	60 386	63 888	67 594
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	155200090 Housing Benefits Subsidy	24 650	26 080	27 592
155 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	155200110 Medical Aid	648 557	686 174	725 972
155 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa	155200130 Uniform Allowance	-	-	-

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft		Indicative 2020/21	Indicative 2021/22
		Budget 2019/20			
155	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	1 272 768	1 346 589	1 424 691	
155	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bangloring Council Levies	2 981	3 154	3 337	
155	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1 506 419	1 593 791	1 686 231	
155	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	72 841	76 854	81 311	
155	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment ins	46 680	49 387	52 230	
		11 298 803	11 954 134	12 647 474	
	General Expenses				
155	Expenditure:Operational Cost:Workmen's Compensation Fund	93 278	98 669	104 412	
155	Expenditure:Inventory Consumed:Consumables:Standard Rated	50 000	52 800	55 988	
155	Expenditure:Operational Cost:Skills Development Fund Levy	90 266	95 501	101 040	
155	Expenditure:Operational Cost:Printing Publications and Books	74 129	78 428	82 977	
155	Expenditure:Operational Cost:Travel and Subsidies:Domestic:Accommodation	10 450	11 056	11 698	
155	Expenditure:Operational Cost:Uniform and Protective Clothing	37 065	39 215	41 489	
155	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	32 974	34 867	36 910	
155	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	4 833	5 418	6 073	
155	Expenditure:Operational Cost:Outsourced Services:Business and Advisory:Business and	224 021	251 116	281 487	
155	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Ew	50 405	56 501	63 335	
155	Expenditure:Operational Cost:Outsourced Services:Professional Staff	145 614	163 225	182 967	
155	Expenditure:Operational Cost:Outsourced Services:Professional Staff	212 820	238 580	267 413	
155	Expenditure:Operational Cost:Outsourced Services:Professional Staff	1 025 856	1 125 486	1 235 789	
	Depreciation				
155	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	6 387	6 748	7 119	
155	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	11 018	11 624	12 263	
155	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	610	643	679	
155	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	805	850	897	
		18 829	19 865	20 958	
		2 713 280	2 870 593	3 037 028	
	Civil Admin				
	Income				
156	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(1 729 000)	-	-	
156	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(1 912 309)	(2 016 537)	(2 166 535)	
		(3 641 309)	(2 016 537)	(2 166 535)	
	Salaries				
156	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2 488 524	2 611 699	2 763 177	
156	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	1 985 207	2 100 349	2 222 169	
156	Expenditure:Employee Related Cost:Senior Management:Executive Director, Basic Salaries	1 181 304	1 249 820	1 322 309	
156	Expenditure:Employee Related Cost:Senior Management:Executive Director, Travel Allowance	96 000	101 568	107 459	
156	Expenditure:Employee Related Cost:Senior Management:Executive Director, Travel Allowance	212 694	225 030	238 082	

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING[illegible]

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft		
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Depreciation</b>			
155	Expenditure: Depreciation and Amortisation: Depreciation: Roads Infrastructure: Roads	132 604	139 897	147 591
156	Expenditure: Depreciation and Amortisation: Depreciation: Storm water Infrastructure: Drainage	20 043	21 145	22 308
156	Expenditure: Depreciation and Amortisation: Depreciation: Electrical Infrastructure: MV Substa	54 452	57 447	60 607
156	Expenditure: Depreciation and Amortisation: Depreciation: Community Assets: Community Fac	167 670	176 882	186 621
156	Expenditure: Depreciation and Amortisation: Depreciation: Community Assets: Sport and Recre	13 319	14 051	14 824
156	Expenditure: Depreciation and Amortisation: Depreciation: Other Assets: Operational Buildi	98 660	104 087	109 811
156	Expenditure: Depreciation and Amortisation: Depreciation: Computer Equipment	40 558	42 789	45 142
156	Expenditure: Depreciation and Amortisation: Depreciation: Furniture and Office Equipm	52 437	55 321	58 363
156	Expenditure: Depreciation and Amortisation: Depreciation: Machinery and Equipment	50 206	52 987	55 880
156	Expenditure: Depreciation and Amortisation: Depreciation: Transport Assets	439	463	488
		630 387	665 058	701 637
		9 344 575	9 891 355	10 430 020
	<b>Civil Buildings</b>			
	<b>Income</b>			
160	Revenue: Exchange Revenue: Rental from Fixed Assets: Non-market Related: Property Plant	(189)	(189)	(211)
		(189)	(189)	(211)
	<b>Salaries And Wages</b>			
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	2 543 402	2 890 919	2 846 993
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	211 260	223 503	236 466
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	158 953	168 173	177 927
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	570 827	603 723	638 739
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	133 500	141 243	149 435
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	22 181	23 468	24 829
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insur	15 578	16 481	17 437
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	116 277	123 021	130 156
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical	-	-	-
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	535 728	566 800	599 674
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	1 426	1 508	1 596
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Coun	73 865	78 170	82 704
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	15 617	16 523	17 481
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	22 267	23 558	24 925
160	Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Ins	7 880	8 337	8 820
160	Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowa	4 428 570	4 685 427	4 957 181
	<b>Repairs and Maintenance</b>			
160	Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	157 057	166 166	175 804
160	Expenditure: Inventory Consumed: Materials and Supplies	26 187	27 706	29 313
160	Expenditure: Contracted Services: Contractors: Maintenance of Equipment	144 526	152 908	161 777
		327 770	346 781	366 894

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>General Expenses</b>			
160 Expenditure:Operational Cost:Workmen's Compensation Fund	160200230 Workmen's Compensation	31 738	33 679	35 627
160 Expenditure:Operational Cost:Skills Development Fund Levy	160200240 Skills Development Levy	31 591	33 423	35 361
160 Expenditure:Operational Cost:Insurance Underwriting Premiums	160280570 Insurance General	20 861	22 071	23 351
160 Expenditure:Operational Cost:Municipal Services	160280740 Water and Sanitation	183 321	193 963	205 203
160 Expenditure:Operational Cost:Wet Fuel	160280810 Sundry Oils and Fuel	59 761	63 228	68 895
160 Expenditure:Operational Cost:Uniform and Protective Clothing	160281100 Protective Clothing	550 604	582 939	616 326
160 Expenditure:Operational Cost:Vehicle Tracking	160281530 Tracking Fees	8 891	9 407	9 953
		886 768	938 200	992 616
	<b>Depreciation</b>			
160 Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure:MY Substa	160 Electrical Depreciation	38 342	40 451	42 676
160 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fac	160 Community Facilities Depreciation	501 434	529 012	558 108
160 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	160 Operational Buildings Depreciation	462 996	488 461	515 326
160 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	160 Computer Equipment Depreciation	3 697	3 901	4 115
160 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	160 Furniture and Office Equipment Depreciation	19 945	11 547	12 182
160 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	160 Machinery and Equipment Depreciation	19 349	20 413	21 536
		1 036 763	1 083 785	1 153 943
	<b>Community Halls</b>	6 679 682	7 063 993	7 470 424
	<b>Income</b>			
165 Revenue:Exchange Revenue:Rents from Fixed Assets:Non-market Related:Property Plant	Community Halls Hire Fees 16520000	(211 800)	(224 084)	(237 081)
165 Revenue:Exchange Revenue:Operational Revenue:Sale of Property	16520000 Halls Hire Fees	-	-	-
		(211 800)	(224 084)	(237 081)
	<b>Salaries and Allowances</b>			
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	165200000 Basic Salary and Wages	482 736	510 734	540 357
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	165200000 Basic Salary and Wages	1 388 414	1 468 942	1 554 140
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200010 Bonus	152 079	160 900	170 232
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200020 Leave Pay	97 845	103 309	109 300
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200080 Overtime: Structured	25 815	27 101	28 673
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200070 Standby Allowance	246 931	261 253	276 405
165 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insur	165200080 Group Life Insurance	17 912	18 951	20 050
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200090 Housing Benefits Subsidy	4 536	4 799	5 077
165 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	165200110 Medical Aid	145 541	153 982	162 913
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200130 Uniform Allowance	-	-	-
165 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	165200140 Pension or Provident Fund	380 069	412 693	436 629
165 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	165200160 Bargaining Council Levies	130	137	145
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200180 Travel or Motor Vehicle Allowance	-	-	-
165 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	165200190 Cellular and Telephone Allowance	2 462	2 605	2 756

## KWADUKUZA MUNICIPALITY - DRAFT

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc		Budget	Indicative	Indicative				
			2019/20	2020/21	2021/22				
			(61 476 485)	(67 080 390)	(71 169 281)				
	Salaries and Allowances								
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	170200000 Basic Salary and Wages	11 940 176	12 632 706	13 365 403				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200010 Bonus	980 765	1 037 649	1 097 633				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200020 Leave Pay	606 851	640 991	678 168				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200050 Overtime: Structured	462 103	498 905	517 261				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200070 Standby Allowance	-	-	-				
170	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	170200080 Group Life Insurance	102 980	108 963	115 272				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200090 Housing Benefits Subsidy	11 042	11 682	12 360				
170	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	170200110 Medical Aid	1 106 220	1 170 381	1 238 283				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200130 Uniform Allowance	-	-	-				
170	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	170200140 Pension or Provident Fund	2 789 363	2 951 135	3 122 501				
170	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	170200160 Bargaining Council Levies	10 109	10 695	11 315				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200180 Travel or Motor Vehicle Allowance	430 389	455 351	481 762				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200190 Cellular and Telephone Allowance	2 462	2 605	2 756				
170	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insu	170200200 Unemployment Insurance Fund	123 560	130 726	138 309				
170	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	170200260 Tool Allowance	7 880	8 337	8 820				
			18 572 890	19 650 117	20 788 824				
	Repairs and Maintenance								
170	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	170235210 Tools and Equipment	65 910	69 733	73 777				
170	Expenditure:Inventory Consumed:Materials and Supplies	170261779 Inventory consumed: Materials & Supplies	355 370	375 981	397 788				
170	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	170235230 Vehicles and Plant	2 513 425	2 658 204	2 813 438				
170	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	170235345 Grading of Roads	2 086 850	3 814 739	2 895 706				
170	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	170235616 Machinery Hire	297 357	314 614	332 862				
170	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	170235652 Storm-water Drains	5 288 371	5 927 974	6 644 834				
170	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	170235653 Pothole Repairs	4 328 572	4 853 213	5 440 186				
			14 936 865	18 015 459	18 398 892				
	General Expenses								
170	Expenditure:Operational Cost:Workmen's Compensation Fund	170200230 Workmen's Compensation	139 106	147 174	155 710				
170	Expenditure:Operational Cost:Skills Development Fund Levy	170200240 Skills Development Levy	138 245	146 263	154 746				
170	Expenditure:Contracted Services:Outsourced Services:Professional Staff	170260540 Professional Fees	1 164 900	1 232 464	1 303 947				
170	Expenditure:Operational Cost:Insurance Underwriting:Premiums	170260570 Insurance General	248 568	262 985	278 239				
170	Expenditure:Operational Cost:Wet Fuel	170260810 Sundry Oils and Fuel	876 481	927 317	981 102				
170	Expenditure:Operational Cost:Vehicle Tracking	170261530 Tracking Fees	48 903	51 739	54 740				
170	Expenditure:Default	170290000 Vehicles and Plant Costing	313 357	331 532	350 761				
170	Expenditure:Default	170290001 Roads:Stormwater Drains & Potholes Repairs Costing	8 137 648	8 609 832	9 108 981				



## KWADUKUZA MUNICIPALITY - DRAFT

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**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Street Sweeping</b>			
	<b>Salaries and Allowances</b>			
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	1722000000 Basic Salary and Wages	6 146 115	6 502 589	6 679 740
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1722000010 Bonus	475 205	502 757	531 928
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1722000020 Leave Pay	205 120	217 017	229 504
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1722000060 Overtime: Structured	1 100 779	1 164 624	1 232 173
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1722000070 Standby Allowance	570 246	603 321	638 313
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insur	1722000080 Group Life Insurance	49 897	52 791	55 952
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	1722000090 Housing Benefits Subsidy	-	-	-
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	172200110 Medical Aid	518 620	548 700	580 525
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200130 Uniform Allowance	-	-	-
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	172200140 Pension or Provident Fund	1 287 324	1 361 989	1 440 964
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Coun	172200160 Bargaining Council Levies	6 998	7 404	7 634
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200180 Travel or Motor Vehicle Allowance	-	-	-
172 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	172200190 Cellular and Telephone Allowance	-	-	-
172 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins	172200200 Unemployment Insurance Fund	70 029	74 091	78 388
		10 430 335	11 035 294	11 675 341
	<b>Repairs and Maintenance</b>			
172 Expenditure:Contracted Services:Contractors:Maintenance of Equipment	172235210 Tools and Equipment	72 901	77 129	81 602
		72 901	77 129	81 602
	<b>General Expenses</b>			
172 Expenditure:Operational Cost:Workmen's Compensation Fund	172200230 Workmen's Compensation	70 029	74 091	78 388
172 Expenditure:Operational Cost:Skills Development Fund Levy	172200240 Skills Development Levy	70 029	74 091	78 388
		140 059	148 182	156 777
		10 643 294	11 260 605	11 913 720
	<b>Staff Housing</b>			
	<b>Income</b>			
180 Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related:Property Plant	180020140 Rent	(14 036)	(14 850)	(15 711)
		(14 036)	(14 850)	(15 711)
	<b>General Expenses</b>			
180 Expenditure:Operational Cost:Insurance Underwriting:Premiums	180250570 Insurance General	18 895	19 991	21 150
		18 895	19 991	21 150
	<b>Depreciation</b>			
180 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	180 Furniture and Office Equipment Depreciation	349	369	389
180 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	180 Machinery and Equipment Depreciation	710	749	790

## KWADUKUZA MUNICIPALITY - DRAFT

				Draft		
Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22		
		1 059	1 117	1 179		
		5 918	6 258	6 618		
	<b>Information Technology</b>					
	<b>Income</b>					
210	Revenue-Non-exchange Revenue:Transfers and Subsidies:Operational/Monetary Allocation	-	-	-		
	<b>Salaries and Allowances</b>					
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2 790 314	2 952 152	3 123 377		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	232 626	246 013	260 281		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	106 962	113 166	119 729		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Leave Pay	8 128	8 600	9 098		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Overtime: Structured	-	-	-		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Standby Allowance	28 109	29 739	31 454		
210	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	15 578	16 481	17 437		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Housing Benefits Subsidy	206 562	218 564	231 241		
210	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	-	-	-		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Medical Aid	521 621	551 875	583 863		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Uniform Allowance	1 296	1 371	1 451		
210	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	264 591	279 938	296 174		
210	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council Levies	21 384	22 624	23 936		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Travel or Motor Vehicle Allowance	17 656	18 661	19 764		
210	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Cellular and Telephones Allowance	4 214 748	4 459 203	4 717 837		
	<b>Repairs and Maintenance</b>					
210	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	33 458	35 398	37 452		
210	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	-	-	-		
210	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	228 158	241 351	255 382		
		261 616	276 790	292 844		
	<b>General Expenses</b>					
210	Expenditure:Operational Cost:Workmen's Compensation Fund	34 555	36 601	38 724		
210	Expenditure:Operational Cost:Skills Development Fund Levy	34 065	36 041	38 132		
210	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	124 337	131 549	139 179		
210	Expenditure:Operational Cost:Printing Publications and Books	29 334	31 036	32 836		
210	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	19 583	20 719	21 921		
210	Expenditure:Operational Cost:Computer Software Licences	3 793 480	4 013 502	4 246 285		
210	Expenditure:Operational Cost:Insurance Underwriting:Premiums	51 346	54 324	57 474		
210	Expenditure:Operational Cost:Municipal Services	11 533	12 202	12 910		
210	Expenditure:Operational Cost:Wet Fuel	40 051	42 374	44 832		

## KWADUKUZA MUNICIPALITY - DRAFT

			Draft		
Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
210 Expenditure:Operational Cost Travel and Subsistence:Domestic;Accommodation	210260900 Travel and Subsistence	67	71	75	
210 Expenditure:Operational Cost Communication:Telephone Fax Telegraph and Telex	210260920 Telephone Calls and Rentals	3 384 001	3 580 273	3 787 928	
210 Expenditure:Default	210260970 Electricity and Rates Costing	44 057	46 612	49 316	
210 Expenditure:Operational Cost Vehicle Tracking	210261530 Tracking Fees	2 223	2 352	2 488	
210 Expenditure:Operational Cost External Computer Services:Software Licences	210261749 Microsoft Enterprise Agreement	1 561 188	1 651 737	1 747 538	
210 Expenditure:Operational Cost Communication:Cellular Contract (Subscription and Calls)	210262027 3G	1 083 030	1 145 845	1 212 305	
210 Expenditure:Operational Cost External Computer Services>Data Lines	210262028 Data Lines and Rental	731 426	773 849	818 732	
		10 944 316	11 579 086	12 250 673	
	Depreciation				
210 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Facilities	210 Community Facilities Depreciation	1 382	1 458	1 538	
210 Expenditure:Depreciation and Amortisation:Amortisation:Intangible Assets:Licences and Rights	210 Licences and Rights Depreciation	1 076	1 135	1 197	
210 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	210 Computer Equipment Depreciation	514 627	542 826	572 891	
210 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	210 Furniture and Equipment Depreciation	72 651	76 647	80 962	
210 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	210 Machinery and Equipment Depreciation	18 492	19 509	20 582	
		608 128	641 575	676 861	
	Capital Charges				
210 Revenue:Default	210280060 Charges to Other Department	(851 747)	(901 149)	(953 415)	
		(851 747)	(901 149)	(953 415)	
		15 177 060	16 055 505	16 964 800	
	Budget And Treasury Office				
	Income				
215 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Clearance Certificate	215000040 Rates Certificates	(560 000)	(560 000)	(560 000)	
215 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational/Monetary Allocation	215065095 Equitable Share	(770 634)	(963 839)	(968 315)	
215 Revenue: Default	215000040 Rates Certificates Internal	(15 865)	(16 806)	(17 781)	
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land/Interest Receivables/Senior	21530010 Interest on Arrears	-	-	-	
215 Revenue:Non-exchange Revenue:Operational/Transfers and Subsidies/Monetary Allocation	21555001 MAP Grant	-	-	-	
215 Revenue:Exchange Revenue:Rental from Fixed Assets:Non-market Related/Property Plant	Protea Heights 948520206	-	-	-	
215 Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Fines/Law Enforcement	215000080 Collection Charges	-	-	-	
215 Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Penalties/Property Rates	215000090 Rates Penalties	(14 090 000)	(15 000 000)	(15 000 000)	
215 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Photocopies and Printing	215010090 Search Fees	(80 000)	(60 000)	(60 000)	
215 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Services	215010125 Sale of Valuation Rolls	(5 000)	(5 000)	(5 000)	
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land/Interest Current and Non-Current	215025015 Interest on Bank Account	(4 083 809)	(4 320 670)	(4 571 289)	
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land/Interest Receivables/Electricity	215030010 Interest on Arrears	(6 565 804)	(6 946 821)	(7 349 525)	
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land/Interest Receivables/Miscellaneous	215030030 Sundry Debtor Interest	(1 000 000)	(1 000 000)	(1 000 000)	
215 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational/Monetary Allocation	215055031 Finance Management Grant	(1 800 000)	(1 800 000)	(1 800 000)	
215 Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Services	215065099 878 Reviews	(5 000)	(5 000)	(5 000)	
215 Revenue:Exchange Revenue:Operational Revenue/Incidental Cash Surpluses	215602500 Sundries	(200 000)	(250 000)	(250 000)	
215 Revenue:Exchange Revenue:Interest Dividend and Rent on Land/Interest Current and Non-Current	215665143 Interest Income Investment Medbank 9996 19832841	(5 213)	(5 376)	(5 636)	

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

	Item		Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665144	Interest Income Investment Nedbank 9897 19832841	(9 184)	(9 716)	(10 280)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665145	Interest Income Investment FNB 71039219855	(1 797 110)	(1 801 343)	(2 011 621)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665146	Interest Income ABSA 9321063433	(180 753)	(191 237)	(202 329)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665147	Interest Income Investment ABSA 9323556707	(767 077)	(811 568)	(858 639)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665148	Interest Income Investment Absa KDM Bailito Jundit	(358 076)	(378 945)	(400 818)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665149	Interest Income FNB 62363519251	(891 186)	(942 874)	(987 361)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665150	Interest Income ABSA 20731166734	(1 321 716)	(1 324 315)	(1 401 126)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665151	Dube Village 40 8889 3306 Interest	(2 800)	(2 800)	(2 800)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665152	Grootville Priority one 40 889 1427 Interest	(2 800)	(2 800)	(2 800)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665153	Housing Accreditation Funds 40 8889 0636 Interest	(200 000)	(220 000)	(240 000)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665154	Housing Operation Account 40 8889 0196 Interest	(65 000)	(70 000)	(75 000)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665155	Housing Project Account 40 8888 8105 Interest	(2 000 000)	(2 500 000)	(3 000 000)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665156	Shayamoya 40 8889 3047 Interest	(10 000)	(11 000)	(12 000)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665157	Svele Biko 40 8889 2732 Interest	(4 000)	(4 300)	(4 500)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665158	Interest Income Investment Grootville Priority	(16 285)	(17 230)	(18 228)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665159	Interest Income Investment Housing Projects	(240 493)	(254 441)	(269 199)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665160	Interest Income Investment ABSA 93 2688 5911	(371 770)	(393 333)	(416 146)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665161	Interest Income Investment Standard Bank 058756442	(1 099 273)	(1 163 031)	(1 230 486)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665162	Interest Income Nedbank 31337173-9969	(1 523 006)	(1 611 341)	(1 704 798)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665163	Interest Income Nedbank 31337173-9975	(479 297)	(507 086)	(536 508)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665164	Interest Income Investment Nedbank 1100-482866-456	(2 136 229)	(2 260 130)	(2 391 217)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665165	Interest Income Nedbank 41299507-9992	-	-	-
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665166	Interest Income Investment Dube Village	(14 222)	(15 047)	(15 920)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665167	Interest Income Investment ABSA 9330462759 Electri	(152 158)	(160 983)	(170 320)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665168	Interest Income ABSA Liquidity 1	(6 254 000)	(6 616 732)	(7 000 502)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665169	Interest Income ABSA Liquidity 2	(6 547 155)	(6 926 890)	(7 328 649)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665170	Interest Income Investment Shayamoya	(47 246)	(49 967)	(52 886)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665171	Interest Income Investment Svele Biko	(52 512)	(55 558)	(58 780)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665172	Interest Income Electricity Account	(17 802)	(17 777)	(18 808)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665173	Interest Income Electricity Reserve	(33 688)	(35 642)	(37 709)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665174	Interest Income Investment NED Dev Cont 1766000029	(1 459 620)	(1 544 278)	(1 633 846)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	215665175	Interest Income Investment Nedban Bailito Bay Mall	(32 909)	(34 817)	(36 837)
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current	2156658155	Interest ABSA KDM BBM 9339246273 NEW	-	-	-
215	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital/Monetary Allocations:PUBALLITO JUNCTION ROAD - 935604088			-	-	-
215	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Development Charge Contributions 400509014			-	-	-
215	Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Fines:Traffic/Municipal General Suspense - Contempt of Court (948520002)			-	-	-
215	Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses General Suspense 946520207			-	-	-
215	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees GENERAL SUSPENSED CONTRAS48520205			-	-	-
215	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees GENERAL SUSPENSED REFUND\$948520221			-	-	-
215	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees GENERAL DEPOSIT\$46508008			-	-	-
215	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Allocations In-kind:1 HALL DEPOSIT\$46508028			-	-	-
215	Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Current and Non-Interest:Current		INTEREST INCOME HOUSING OPERATING ACCOUNT	-	-	-

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft			
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
215 Revenue Exchange Revenue: Rental from Fixed Assets: Non-market Related: Property Plant	PROTEA HEIGHTS Redemption 94830013	-	-	-	-
215 Revenue Exchange Revenue: Sales of Goods and Rendering of Services: Photocopies and	REVENUE STAMPS 94852019	-	-	-	-
215 Revenue Exchange Revenue: Sales of Goods and Rendering of Services: Valuation Services	Town Treasurer 878 Reviews 215035099	-	-	-	-
215 Revenue Exchange Revenue: Interest Dividend and Rent on Land: Interest Receivables: Net	Town Treasurer Sundry Debtor Interest 215030030	-	-	-	-
215 Revenue Exchange Revenue: Interest Dividend and Rent on Land: Interest Current and Non	Town Treasurer Gen Interest on Bank Account 215025015	-	-	-	-
215 Revenue Exchange Revenue: Operational Revenue: Administrative Cash Surpluses	Town Treasurer General Surpluses 215060250	-	-	-	-
215 Revenue Exchange Revenue: Operational Revenue: Administrative Handling Fees	Town Treasurer General Admin Charges 215060001	(21 180)	(22 408)	(23 708)	-
215 Revenue Exchange Revenue: Operational Revenue: Bad Debts Recovered	Town Treasurer General Bad Debts Recovered 215060365	-	-	-	-
215 Revenue Exchange Revenue: Operational Revenue: Collection Charges	Town Treasurer General Collection Charges 215000080	(6 000 000)	(6 500 000)	(6 500 000)	-
215 Revenue Exchange Revenue: Sales of Goods and Rendering of Services: Photocopies and	Town Treasurer General Fees Search 215010075	-	-	-	-
215 Revenue Exchange Revenue: Sales of Goods and Rendering of Services: Photocopies and	Town Treasurer General Fees Search 21510075	-	-	-	-
215 Revenue Exchange Revenue: Interest Dividend and Rent on Land: Interest Receivables: Net	Town Treasurer General Interest on A/Rs 215030010	-	-	-	-
215 Revenue Exchange Revenue: Operational Revenue: Administrative Handling Fees	Town Treasurer General Penalty on RD Cheques 215030001	-	-	-	-
215 Revenue Exchange Revenue: Sales of Goods and Rendering of Services: Clearance Certificate	Town Treasurer General Rates Certificates 215000040	-	-	-	-
215 Revenue Non-exchange Revenue: Fines Penalties and Forfeits: Penalties: Property Rates	Town Treasurer General Rates Penalties 215000090	-	-	-	-
215 Revenue Exchange Revenue: Sales of Goods and Rendering of Services: Valuation Services	Town Treasurer General Sale of Valuation Rolls 215010125	-	-	-	-
215 Revenue Exchange Revenue: Operational Revenue: Administrative Handling Fees	UNIDENTIFIED DEP TRANSFER 948520189	(63 098 883)	(67 380 970)	(70 246 748)	-
<b>Salaries and Allowance</b>					
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	215200000 Basic Salary and Wages	20 736 393	21 838 104	23 211 572	-
215 Expenditure: Employee Related Cost: Senior Management: Executive Director: Basic Salaries	215 CFO Basic Salary and Wages	1 121 792	1 186 856	1 255 693	-
215 Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Travel Allowance	475 104	502 660	531 814	-
215 Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Pension	293 909	310 956	328 992	-
215 Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Cellular and Telephone Allowance	14 520	15 362	16 253	-
215 Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Bonus	147 163	155 699	164 729	-
215 Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Unemployment Insurance	2 020	2 137	2 261	-
215 Expenditure: Employee Related Cost: Senior Management: Executive Director: Travel Allowance	215 CFO Bargaining Council Levies	130	137	145	-
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Basic	215200000 Basic Salary and Wages	646 990	683 457	723 098	-
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200010 Bonus	1 780 815	1 884 103	1 983 380	-
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200020 Leave Pay	653 617	691 526	731 635	-
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200060 Overtime: Structured	348 230	368 427	389 796	-
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200070 Standby Allowance	-	-	-	-
215 Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insurance	215200080 Group Life Insurance	206 555	218 535	231 210	-
215 Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Group Life Insurance	215200090 Housing Benefits Subsidy	128 563	136 020	143 909	-
215 Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Medical	215200110 Medical Aid	2 062 079	2 181 679	2 308 217	-
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200130 Uniform Allowance	-	-	-	-
215 Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Pension	215200140 Pension or Provident Fund	4 214 832	4 459 396	4 718 043	-
215 Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Bargaining Council Levies	215200160 Bargaining Council Levies	10 368	10 669	11 606	-
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200180 Travel or Motor Vehicle Allowance	1 579 020	1 670 604	1 767 499	-
215 Expenditure: Employee Related Cost: Municipal Staff: Salaries Wages and Allowances: Allowance	215200190 Cellular and Telephone Allowance	147 550	156 107	166 182	-
215 Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Insurance Fund	215200200 Unemployment Insurance Fund	141 020	148 199	157 852	-
215 Expenditure: Employee Related Cost: Municipal Staff: Social Contributions: Unemployment Insurance Fund	215200200 Unemployment Insurance Fund	34 709 769	36 722 936	38 862 866	-

## KWADUKUZA MUNICIPALITY - DRAFT

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KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING

Item	Segment Desc	Draft	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22	
215 Expenditure:Contracted Services:Outsourced Services:Meter Management	215261811 MAP Expanse - Meter Audit	300 760	318 204	336 660	
215 Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Business and	215261849 mSCOA Project	387 125	420 158	444 527	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262029 Bank Charges FNB 62563519251	265	280	296	
215 Expenditure:Contracted Services:Contracts:Electrical	215262030 Correct Reading of Meters	158 860	168 083	177 811	
215 Expenditure:Operational Cost: Professional Bodies Membership and Subscription	215261120 Membership Fees	10 590	11 204	11 854	
215 Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Business and	215262031 Finance Submission of financial statements	863 085	913 144	966 106	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262032 Bank Charges Electricity Account	265	280	296	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262034 Bank Charges Investment Housing Project	741	784	830	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262035 Bank Charges Investment Grouville Priority	741	794	830	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262036 Bank Charges Investment Shanyanya	741	784	830	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262037 Bank Charges Investment Duba Village	741	784	830	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262038 Bank Charges Investment Steve Biko	741	784	830	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262039 Bank Charges IFA Grant Beach Node	847	896	948	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262040 Bank Charges Investment ABSA IFA Beach Node	847	896	948	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262041 Bank Charges ABSA 9923556 707	3 177	3 361	3 556	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262042 Bank Charges Grants	3 389	3 585	3 793	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262043 Bank Charges Fines	1 694	1 793	1 897	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262044 ABSA Liquidity 1	741	784	830	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262045 ABSA Liquidity 2	847	896	948	
215 Expenditure:Operational Cost:Bank Charges Facility and Card Fees:Bank Accounts	215262046 Bank Charges ABSA 93 2106 3433	953 100	1 008 380	1 066 866	
215 Expenditure:Operational Cost:External Computer Service:Specialised Computer Service	215262047 Data Cleansing	770 634	863 838	968 315	
215 Expenditure:Operational Cost:Indigent Relief	215262048 Indigent Verification	18 029 804	13 600 441	14 199 461	
215 Expenditure:Operational Cost:Indigent Relief	215262048 Indigent Verification				
215 Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure:MY Substa	215 Electrical Depreciation	356	376	397	
215 Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfil	215 Solid Waste Depreciation	35	37	39	
215 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community	215 Community Facilities Depreciation	20 593	21 514	22 698	
215 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	215 Operational Buildings Depreciation	130 730	137 920	145 506	
215 Expenditure:Depreciation and Amortisation:Amortisation:Intangible Assets:Licences and R	215 Licences and Rights Depreciation	139 490	147 162	155 256	
215 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	215 Computer Equipment Depreciation	72 635	76 841	81 067	
215 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipmen	215 Furniture and Office Equipment Depreciation	92 639	97 734	103 109	
215 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	215 Machinery and Equipment Depreciation	51 782	54 830	57 635	
215 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	215 Transport Assets Depreciation	27 013	28 498	30 088	
215 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	215 Transport Assets Depreciation	535 273	564 713	595 772	
215 Revenue:Default	Recharges				
215 Revenue:Default	215280060 Charges to Other Department	(9 551 531)	(10 105 620)	(10 691 640)	
		(9 551 531)	(10 105 520)	(10 691 640)	
		(9 278 928)	(15 914 029)	(15 986 225)	

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
	<b>Supply Chain Management</b>			
	<b>Income</b>			
220	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Mal	(334 538)	(353 941)	(374 470)
220	Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	(1 449 961)	(1 533 741)	(1 622 698)
220	Revenue:Exchange Revenue:Operational Revenue:Discounts and Early Settlements	(4 486)	(4 746)	(5 021)
220	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Pu	(652 308)	(690 142)	(730 170)
		(2 440 993)	(2 582 570)	(2 732 360)
	<b>Salaries and Allowance</b>			
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	2 193 636	2 320 867	2 455 477
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	1 587 815	1 679 896	1 777 119
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	314 404	332 640	351 993
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	144 661	153 051	161 928
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	181 639	192 174	203 320
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	38 385	40 611	42 967
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	36 836	38 972	41 232
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	44 168	46 728	49 440
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	303 964	321 594	340 246
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	-	-	-
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	823 067	870 805	921 312
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	130	137	145
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	302 979	320 552	339 144
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	26 309	27 835	29 449
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	26 853	28 411	30 058
220	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	6 024 644	6 374 073	6 743 769
	<b>Repairs and Maintenance</b>			
220	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	4 742	5 017	5 308
220	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	3 177	3 361	3 556
220	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	-	-	-
220	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	5 422	5 737	6 059
220	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	2 095	2 216	2 345
220	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	22 307	23 601	24 969
220	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	335	364	375
220	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	38 077	40 286	42 622
	<b>General Expenses</b>			
220	Expenditure:Operational Cost:Workmen's Compensation Fund	46 806	49 521	52 393
220	Expenditure:Operational Cost:Skills Development Fund Levy	46 200	48 860	51 715

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget	Indicative	Indicative
		2019/20	2020/21	2021/22
220 Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	220260030 Advertising	1 158 546	1 226 742	1 296 835
220 Expenditure:Operational Leases:Furniture and Office Equipment	220260070 Lease Office Machinery and Equipment	5 788	8 124	6 479
220 Expenditure:Operational Cost:Printing Publications and Books	220260100 Printing and Stationery	94 535	100 018	106 819
220 Expenditure:Inventory Consumed:Consumables:Standard Rated	220260200 Cleaning Materials	12 150	12 855	13 600
220 Expenditure:Operational Cost:Travel and Substances:Domestic:Food and Beverage (Serve	220260330 Refreshments	776	821	889
220 Expenditure:Operational Cost:Travel and Substances:Domestic:Food and Beverage (Serve	220260330 Refreshments	-	-	-
220 Expenditure:Contracted Services:Contractors:First Aid	220260520 First Aid Equipment	1 111	1 175	1 243
220 Expenditure:Operational Cost:Insurance Underwriting:Premiums	220260570 Insurance General	6 481	6 857	7 256
220 Expenditure:Operational Cost:Municipal Services	220260740 Water and Sanitation	120 947	127 861	136 383
220 Expenditure:Operational Cost:Travel and Substances:Domestic:Accommodation	220260900 Travel and Substances	3 122	3 303	3 495
220 Expenditure:Operational Cost:Wet Fuel	220 Wet Fuel	20 000	21 160	22 387
220 Expenditure:Default	220260970 Electricity and Rates Costing	42 890	45 377	48 009
220 Expenditure:Operational Cost:Uniform and Protective Clothing	220261100 Protective Clothing	12 889	13 637	14 428
220 Expenditure:Operational Cost:Vehicle Tracking	220261530 Tracking Fees	2 223	2 352	2 486
		1 574 463	1 665 782	1 762 397
	<b>Depreciation</b>			
220 Expenditure:Depreciation and Amortisation:Depreciation:Solid Waste Infrastructure:Landfill	220 Solid Waste Depreciation	5	5	5
220 Expenditure:Depreciation and Amortisation:Depreciation:Community Assets:Community Fac	220 Community Facilities Depreciation	11 106	11 717	12 361
220 Expenditure:Depreciation and Amortisation:Depreciation:Other Assets:Operational Buildings	220 Operational Buildings Depreciation	96 424	101 728	107 323
220 Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	220 Computer Equipment Depreciation	12 811	13 515	14 259
220 Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	220 Furniture and Office Equipment Depreciation	62 319	66 746	69 362
220 Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	220 Machinery and Equipment Depreciation	51 574	54 411	57 403
220 Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	220 Transport Assets Depreciation	694	733	773
		234 933	247 854	261 486
		5 431 124	5 745 424	6 077 915
	<b>Refuse Removal</b>			
	<b>Income</b>			
255 Revenue:Exchange Revenue:Service Charges:Waste Management:Refuse Removal	255010070 Refuse Removal Fee	(78 153 521)	(82 698 425)	(87 482 236)
255 Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocator	255050595 Equitable Share	(17 414 214)	(19 520 380)	(21 881 276)
255 Revenue:Exchange Revenue:Service Charges:Waste Management:Refuse Removal	255260385 Free Basic Services	15 306 284	17 157 506	19 232 624
255 Revenue:Default	255665129 Refuse: Internal - Recoveries	(357 847)	(378 602)	(400 561)
255 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Receivables:Elec	Receivables: Electricity	-	-	-
		(80 619 296)	(85 427 901)	(90 531 451)
	<b>Salaries and Allowances</b>			
255 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	255200000 Basic Salary and Wages	9 103 624	9 631 635	10 190 289
255 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	255200010 Bonus	739 035	781 899	827 250
255 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	255200020 Leave Pay	357 838	378 699	400 663

## KWADUKUZA MUNICIPALITY - DRAFT

			Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
	Item			Budget 2019/20		
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		2552000060 Overtime: Structured	1 548 390	1 638 196	1 733 211
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		2552000070 Standby Allowance	-	-	-
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc		2552000080 Group Life Insurance	77 599	82 099	86 861
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		2552000090 Housing Benefits Subsidy	4 536	4 798	5 077
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical		255200110 Medical Aid	741 468	784 473	829 972
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		255200130 Uniform Allowance	-	-	-
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension		255200140 Pension or Provident Fund	1 935 852	2 048 131	2 166 923
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council		255200160 Bargaining Council Levies	9 931	9 872	10 445
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		255200180 Travel or Motor Vehicle Allowance	106 739	112 928	119 479
255	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowa		255200190 Cellular and Telephone Allowance	13 154	13 917	14 725
255	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Ins		255200200 Unemployment Insurance Fund	95 080	100 574	106 407
				14 732 726	15 587 224	16 491 283
			Contributions			
255	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and		2552200050 Bad Debt Provision	1 173 738.30	1 241 815	1 313 840
255	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and		2552200055 Provision for Landfill Site	1 896 510	2 006 508	2 122 885
				3 070 248	3 248 323	3 436 725
			Repairs and Maintenance			
255	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities		255235010 Buildings and Fences Maintenance	16 771	17 744	18 773
255	Expenditure:Contracted Services:Contractors:Maintenance of Equipment		255235230 Vehicles and Plant	2 248 258	2 378 657	2 516 619
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		255235290 Refuse Dump Maintenance	-	-	-
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		255235290 Refuse Dump Maintenance	-	-	-
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		255235420 Refuse Receptacles	-	-	-
255	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		255235420 Refuse Receptacles	48 716	51 542	54 531
				2 313 746	2 447 943	2 589 923
			General Expenses			
255	Expenditure:Operational Cost:Workmen's Compensation Fund		255200230 Workmen's Compensation	101 674	107 571	113 811
255	Expenditure:Operational Cost:Skills Development Fund Levy		255200240 Skills Development Levy	101 461	107 346	113 572
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal		255250001 Consultants and Outsourced	30 318 223	32 076 680	33 937 128
255	Expenditure:Bad Debts Written Off		255260130 Bad Debts Written Off	49 969	52 887	55 933
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal		255260280 Dump Charges	16 430 753	17 363 779	18 392 038
255	Expenditure:Operational Cost:Indigent Relief		255260380 Indigent Support	2 107 930	2 362 874	2 648 652
255	Expenditure:Operational Cost:Insurance Underwriting:Premiums		255260570 Insurance General	15 261	16 146	17 083
255	Expenditure:Operational Cost:Wet Fuel		255260810 Sundry Oils and Fuel	1 862 057	1 970 056	2 084 319
255	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation		255260900 Travel and Subsistence	4 275	4 523	4 785
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal		255261030 Refuse Bags Contract	4 679 733	4 951 158	5 238 326
255	Expenditure:Operational Cost:Uniform and Protective Clothing		255261100 Protective Clothing	245 787	260 053	275 136
255	Expenditure:Operational Cost:Vehicle Tracking		255261530 Tracking Fees	33 343	35 277	37 323
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal		255261685 Brach Refuse Bags	-	-	-
255	Expenditure:Contracted Services:Outsourced Services:Refuse Removal		255261686 Street Cleansing	411 938	435 831	461 109
255	Expenditure:Contracted Services:Outsourced Services:Professional Staff		255261850 PPP Study	1 077 840	1 140 354	1 140 355

KWADUKUZA MUNICIPALITY - DRAFT  
2020 REVENUE AND EXPENDITURE FRAMEWORK[illegible]

## KWADUKUZA MUNICIPALITY - DRAFT

	Item	Segment Desc	Draft	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
260	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	260260160 Conferences and Workshops		15 333	18 223	17 164
260	Expenditure:Operational Cost:Wet Fuel	260260810 Sundry Oils and Feul		102 349	108 285	114 566
260	Expenditure:Operational Cost:Vehicle Tracking	260261530 Tracking Fees		11 845	12 532	13 259
260	Expenditure:Operational Cost:Remuneration to Ward Committees	260261728 Ward Committee Members		4 422 384	4 678 882	4 950 257
260	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and Events	260261729 Ward Committee Training		211 800	224 084	237 081
260	Expenditure:Operational Cost:Printing Publications and Books	260261730 Stationary Ward Committee		25 395	26 868	28 426
260	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	260261794 IDP Mayoral Road Shows		206 505	218 482	231 154
260	Expenditure:Contracted Services:Outsourced Services:Professional Staff	260261851 Community Based Planning		33 314	35 246	37 291
260	Expenditure:Operational Cost:Advertising Publicity and Marketing:Corporate and Municipal	260262050 Community Engagements		370 650	392 148	414 892
				5 475 669	5 793 258	6 129 286
		Depreciation				
260	Expenditure:Depreciation and Amortisation:Computer Equipment	260 Computer Equipment Deprecation		3 620	3 619	4 029
260	Expenditure:Depreciation and Amortisation:Furniture and Office Equipment	260 Furniture and Office Equipment Deprecation		13 721	14 475	15 271
260	Expenditure:Depreciation and Amortisation:Machinery and Equipment	260 Machinery and Equipment Deprecation		2 428	2 561	2 702
260	Expenditure:Depreciation and Amortisation:Transport Assets	260 Transport Assets Deprecation		46 264	48 808	51 493
				66 032	69 664	73 496
				8 992 827	9 514 001	10 065 604
		Vehicle Distribution Repairs and Maintenance				
355	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	355235230 Vehicles and Plant		1 324 217	1 401 022	1 482 281
				1 324 217	1 401 022	1 482 281
		General Expenses				
355	Expenditure:Operational Cost:Insurance Underwriting:Premiums	355260570 Insurance General		347 172	367 308	388 812
355	Expenditure:Operational Cost:Wet Fuel	355260810 Sundry Oils and Fuel		1 409 319	1 491 060	1 577 541
355	Expenditure:Default	355290000 Vehicles and Plant Costing		581 879	615 628	651 335
				2 338 370	2 473 996	2 617 488
		Recharges				
355	Revenue:Default	355290040 Recharged Salaries		(2 380 667)	(2 518 746)	(2 664 833)
				(2 380 667)	(2 518 746)	(2 664 833)
				1 281 921	1 356 272	1 434 936
		Mechanical Workshop				
		Salaries and Allowances				
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	360200000 Basic Salary and Wages		3 089 221	3 278 976	3 469 157
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	360200010 Bonus		256 168	271 028	286 746
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	360200020 Leave Pay		78 724	83 290	88 121
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	360200060 Overtime: Structured		710 850	752 079	795 899
360	Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allowance	360200070 Standby Allowance		229 652	242 972	257 064
360	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	360200080 Group Life Insurance		26 898	28 458	30 108

KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING[illegible]



## KWADUKUZA MUNICIPALITY - DRAFT

Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
360	Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	3 757	3 963	4 181
360	Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	4 799	5 063	5 341
360	Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	395 699	417 462	440 423
360	Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	1 490 087	1 572 021	1 658 482
		1 941 547	2 048 332	2 160 990
	Recharges			
360	Revenue:Default	(596 589)	(631 191)	(667 800)
		(596 589)	(631 191)	(667 800)
		7 900 960	8 353 391	8 831 743
	Electricity Admin			
	Income			
400	Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	(228 582)	(241 840)	(255 886)
		(5 000 000)	(6 000 000)	-
		(5 000 000)	(6 000 000)	-
400	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital Monetary Allocations:Net	(10 000 000)	(10 368 000)	(12 000 000)
400	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital Monetary Allocations:Net	(9 000 000)	(9 000 000)	(7 000 000)
400	Revenue:Exchange Revenue:Operational Revenue:Incidental Cash Surpluses	(13 470)	(14 252)	(15 078)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic High Pri	(143 606 277)	(151 835 441)	(160 747 697)
400	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Penalties:Exchange Reven	-	-	-
400	Revenue:Exchange Revenue:Service Charges:Electricity:Availability Charges	(18 523 102)	(19 597 442)	(20 734 094)
400	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Management Fee	(3 384 152)	(3 580 433)	(3 788 098)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Meter Reading Fees	(1 118)	(1 183)	(1 252)
400	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Development Cha	(12 266 401)	(12 977 853)	(13 730 568)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Industrial (400	(194 898 651)	(206 202 772)	(218 162 533)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Industrial more in	(1 126 500)	(1 191 837)	(1 260 963)
400	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Illegal Connections	(1 000 000)	(1 058 000)	(1 119 364)
400	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational/Monetary Allocation	(20 777 863)	(23 290 846)	(25 107 762)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low Pri	(3 877 085)	(4 101 956)	(4 339 669)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low:Co	19 433 863	21 784 296	24 419 002
400	Revenue:Default	(7 425 273)	(7 855 939)	(8 311 563)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low:Co	(8 983 729)	(9 504 786)	(10 056 063)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Street Lighting	(1 470 263)	(1 555 539)	(1 645 760)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Time of Use Tarif	(88 745 457)	(93 882 704)	(99 338 480)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Sports Grounds	(955 186)	(1 021 167)	(1 080 395)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Commercial Com	(2 314 152)	(2 448 373)	(2 590 378)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Commercial Co	(41 730 397)	(44 150 760)	(46 711 504)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic High:Co	(41 651 312)	(44 067 088)	(46 622 979)
400	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low:Co	(178 506 174)	(188 659 532)	(199 613 385)
400	Revenue:Exchange Revenue:Operational Revenue:Bad Debts Recovered	-	-	-
400	Revenue:Exchange Revenue:Service Charges:Electricity:Connection/Reconnection Discon	(317 700)	(336 127)	(355 622)

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft			
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
400 Revenue:Exchange Revenue:Service Charges:Electricity:Connection/Reconnection:Connect	Electricity Admin Service Connection Standard 40010180	-	-	-	-
400 Revenue:Exchange Revenue:Service Charges:Electricity:Appliance Maintenance	Electricity Admin Tampering Fees 400030020	-	-	-	-
400 Revenue:Exchange Revenue:Service Charges:Electricity:Appliance Maintenance	Electricity Appliance Maintenance	-	-	-	-
400 Revenue:Exchange Revenue:Service Charges:Electricity:Availability Charges	Electricity Admin Electricity Availability 40010300	-	-	-	-
400 Revenue:Exchange Revenue:Operational Revenue:Collection Charges	Operational Revenue Collection Charges	-	-	-	-
400 Revenue:Non-exchange Revenue:Fines Penalties and Forfeits:Penalties:Property Rates	Penalties Property Rates	-	-	-	-
400 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Rateables:Field	Rateables Electricity	-	-	-	-
400 Revenue:Exchange Revenue:Interest Dividend and Rent on Land:Interest:Rateables:Field	Rateables Electricity	-	-	-	-
		(778 378 991)	(824 469 571)	(861 370 292)	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	Salaries and Allowances				
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	400200000 Basic Salary and Wages	8 358 360	8 843 145	9 356 048	
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Basic Salaries	400 ED Electrical Engineering Basic Salary and Wages	720 550	762 342	806 558	
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	400 ED Travel Allowance	180 000	190 440	201 486	
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	400 ED Pension	-	-	-	
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	400 ED Cellular and Telephone Allowances	14 520	15 362	16 253	
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	400 ED Bonus	72 044	76 223	80 843	
400 Expenditure:Employee Related Cost:Senior Management:Executive Director: Travel Allowance	400 ED Unemployment Insurance	2 020	2 137	2 251	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200010 Bonus	130	137	145	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200020 Leave Pay	655 480	735 818	776 495	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200060 Overtime Structured	250 928	266 482	280 880	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200070 Standby Allowance	2 504 846	2 650 127	2 803 835	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200080 Group Life Insurance	404 312	427 762	452 572	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200080 Group Life Insurance	83 730	86 587	93 125	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200080 Housing Benefits Subsidy	58 818	72 809	77 032	
400 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	400200110 Medical Aid	778 935	824 113	871 912	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200130 Uniform Allowance	-	-	-	
400 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	400200140 Pension or Provident Fund	1 688 895	1 786 851	1 890 488	
400 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	400200160 Bargaining Council Levies	778	823	870	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200180 Travel or Motor Vehicle Allowance	778 520	823 674	871 447	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200190 Cellular and Telephone Allowance	87 674	92 780	98 140	
400 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment In	400200200 Unemployment Insurance Fund	51 759	54 760	57 937	
400 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	400200260 Tool Allowance	19 699	20 842	22 051	
		16 761 997	17 734 193	18 762 777	

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>Contribution</b>			
400	Expenditure:Bad Debts Written Off	4 870 425	5 152 910	5 451 778
400	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	503 025	532 200	563 068
400	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning Restoration and	165 204	174 786	184 923
		<b>5 538 654</b>	<b>5 859 896</b>	<b>6 199 770</b>
	<b>Repairs and Maintenance</b>			
400	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	245 352	259 583	274 639
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	-	-	-
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	11 424	12 087	12 788
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	506	536	567
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	108 814	115 128	121 803
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	31 100	32 903	34 812
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	1 037	1 097	1 161
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	5 189	5 490	5 808
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	77 371	81 858	86 606
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	95 417	100 851	106 806
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	6 221	6 581	6 963
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	7 959	8 421	8 910
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	374 779	396 516	419 514
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	-	-	-
400	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	286 517	281 975	288 330
		<b>1 231 687</b>	<b>1 303 125</b>	<b>1 378 706</b>
	<b>General Expenses</b>			
400	Expenditure:Operational Cost:Workmen's Compensation Fund	107 349	113 575	120 163
400	Expenditure:Operational Cost:Workmen's Compensation Fund	9 871	10 444	11 049
400	Expenditure:Operational Cost:Workmen's Compensation Fund	105 792	111 928	118 420
400	Expenditure:Operational Cost:Workmen's Compensation Fund	9 511	10 063	10 646
400	Expenditure:Operational Cost:Commission:Prepaid Electricity	10 600 000	11 214 800	11 885 268
400	Expenditure:Operational Cost:Commission:Prepaid Electricity	669 653 906	710 485 381	738 429 844
400	Expenditure:Operational Cost:External Audit Fees	3 000 958	3 175 014	3 359 165
400	Expenditure:Operational Cost:Lease Office Machinery and Equipment	5 498	5 817	6 155
400	Expenditure:Operational Cost:Bank Charges	1 860 624	1 968 540	2 082 715
400	Expenditure:Operational Cost:Printing Publications and Books	400 000	423 200	447 746
400	Expenditure:Operational Cost:Bad Debts Written Off	2 102 051	2 223 970	2 352 981
400	Expenditure:Inventory Consumed:Standard Rated	6 809	7 204	7 622
400	Expenditure:Operational Cost:Registration Fees:Seminars Conferences Workshops and E	19 677	20 819	22 026
400	Expenditure:Inventory Consumed:Standard Rated	107 051	113 280	119 829
400	Expenditure:Default	19 185 841	20 298 619	21 475 939
400	Expenditure:Contracted Services:Outsourced Services:Connection/Dis-connection	50 000	52 900	55 968

## KWADUKUZA MUNICIPALITY - DRAFT

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## KWADUKUZA MUNICIPALITY - DRAFT

	Item	Segment Desc	Draft	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	Expenditure:Depreciation and Amortisation:Amortisation:Intangible Assets:Licences and Rights Depreciation	400 Licences and Rights Depreciation	2 469 752	2 605 588	2 748 885	-
400	Expenditure:Depreciation and Amortisation:Computer Equipment	400 Computer Equipment Depreciation	24 818	26 183	27 623	-
400	Expenditure:Depreciation and Amortisation:Furniture and Office Equipment	400 Furniture and Office Equipment Depreciation	63 255	66 734	70 404	-
400	Expenditure:Depreciation and Amortisation:Machinery and Equipment	400 Machinery and Equipment Depreciation	259 119	273 371	288 406	-
400	Expenditure:Depreciation and Amortisation:Transport Assets	400 Transport Assets Depreciation	1 186 513	1 230 672	1 298 359	-
			35 371 986	3 674 025	3 876 097	-
		Capital Charges				
400	Expenditure:Interest Dividends and Rent on Land:	400 Interest on External Loans	20 136 478	19 683 078	19 683 079	-
			20 136 478	19 683 078	19 683 078	-
			44 049 208	12 364 760	9 678 931	-
		Urban South Income				
		Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Street Lighting	(8 186 770)	(8 661 603)	(9 163 876)	-
420			(8 186 770)	(8 661 603)	(9 163 976)	-
		Repairs and Maintenance				
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Repairs Mains Repairs (Materials)	4 230 802	4 476 189	4 735 808	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Repairs Mains Repairs (Contractors)	1 059 900	1 120 422	1 185 406	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Repairs Mains Maintenance (Materials)	544 421	575 998	609 406	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Repairs Mains Maintenance (Contractors)	-	-	-	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Transformers Repairs (Materials)	22 695	24 011	25 404	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Transformers Repairs (Contractors)	22 895	24 011	25 404	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Transformers Maintenance (Materials)	3 005	3 180	3 364	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Transformers Maintenance (Contractors)	3 005	3 180	3 364	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Switchgear Repairs (Materials)	3 885	3 889	4 125	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Switchgear Repairs (Contractors)	3 885	3 889	4 125	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Switchgear Maintenance (Materials)	3 986	4 217	4 462	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Mains Repairs (Contractors)	3 986	4 217	4 462	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Substation Building and Fence Maintenance (Materials)	11 288	11 943	12 635	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Substation Building and Fence Maintenance (Contractors)	11 288	11 943	12 635	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Substation Building and Fence Repairs (Materials)	962	1 018	1 077	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Substation Building and Fence Repairs (Contractors)	962	1 018	1 077	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Point of Supply Maintenance (Materials)	45 793	48 449	51 259	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Point of Supply Maintenance (Contractors)	45 793	48 449	51 259	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Point of Supply Repairs (Materials)	4 717	4 991	5 260	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Point of Supply Repairs (Contractors)	4 717	4 991	5 260	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Line Clearing (Materials)	17 471	18 485	19 557	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Line Clearing (Contractors)	17 471	18 485	19 557	-
420	Expenditure:Inventory Consumed:Materials and Supplies	420 Substation Repairs (Materials)	42 949	45 440	48 076	-
420	Expenditure:Contracted Services:Outsourced Services:Electrical	420 Substation Repairs (Contractors)	42 949	45 440	48 076	-

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Draft			
		Budget 2019/20	Indicative 2020/21	Indicative 2021/22	Indicative
420 Expenditure:Inventory Consumed:Materials and Supplies	420235600 Substation Maintenance (Materials)	43 893	46 439		49 133
420 Expenditure:Contracted Services:Outsourced Services:Electrical	420235600 Mains Repairs (Contractors)	43 893	46 439		49 133
420 Expenditure:Inventory Consumed:Materials and Supplies	420235646 Pole Replacement Southern Sect (Materials)	11 169	11 817		12 502
420 Expenditure:Contracted Services:Outsourced Services:Electrical	420235646 Pole Replacement Southern Sect (Contractors)	11 169	11 817		12 502
420 Expenditure:Inventory Consumed:Materials and Supplies	420235647 Pole Replacement Street Lighting (Materials)	2 813	2 976		3 148
420 Expenditure:Contracted Services:Outsourced Services:Electrical	420235647 Pole Replacement Street Lighting (Contractors)	2 813	2 976		3 148
420 Expenditure:Inventory Consumed:Materials and Supplies	420235710 Circuit Breakers Changes (Materials)	3 753	3 971		4 201
420 Expenditure:Contracted Services:Outsourced Services:Electrical	420235710 Circuit Breakers Changes (Contractors)	3 753	3 971		4 201
		<b>6 270 584</b>	<b>6 634 277</b>		<b>7 019 066</b>

**KWADUKUZA MUNICIPALITY - DRAFT**  
**BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

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Item	Segment Desc	Draft	Indicative 2020/21	Indicative 2021/22
	<b>General Expenses</b>			
420	Expenditure:Contracted Services:Contractors:Electrical	257 494	272 428	288 229
420	Expenditure:Contracted Services:Outsourced Services:Meter Management	1 615	1 709	1 808
420	Expenditure:Default	7 580 795	8 020 482	8 485 659
		7 839 904	8 294 619	8 775 706
		5 923 718	6 267 293	6 630 796
	<b>Rural North</b>			
	<b>Repairs and Maintenance</b>			
430	Expenditure:Inventory Consumed:Materials and Supplies	4 810 152	5 089 140	5 384 311
430	Expenditure:Contracted Services:Outsourced Services:Electrical	2 647 500	2 801 065	2 963 516
430	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	35 762	37 837	40 031
430	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	80 607	85 282	90 228
430	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	5 750	6 084	6 437
430	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-	-	-
430	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	-	-	-
430	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	-	-	-
430	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	186 822	197 658	209 122
430	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	7 766 394	8 217 056	8 693 645
	<b>General Expenses</b>			
430	Expenditure:Default	5 406 003	5 719 552	6 051 286
430	Expenditure:Inventory Consumed:Materials and Supplies	-	-	-
430	Expenditure:Contracted Services:Outsourced Services:Connection/Dls-connection	-	-	-
430	Expenditure:Default	6 926 599	7 328 342	7 753 396
		12 332 603	13 047 893	13 804 671
		20 099 196	21 264 950	22 498 317
	<b>Sappi</b>			
	<b>Income</b>			
440	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Industrial more th	(154 841 764)	(163 822 587)	(173 324 297)
		(154 841 764)	(163 822 587)	(173 324 297)
	<b>Repairs and Maintenance</b>			
440	Expenditure:Inventory Consumed:Materials and Supplies	2 302 627	2 436 179	2 577 478
440	Expenditure:Contracted Services:Outsourced Services:Electrical	1 151 314	1 218 080	1 268 739
440	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	-	-	-
440	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-	-	-



## KWADUKUZA MUNICIPALITY - DRAFT

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## KWADUKUZA MUNICIPALITY - DRAFT

				Draft		
item		Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22	
		Rural South				
		Repairs and Maintenance				
		490235680 Mains Repairs (Materials)	2 084 580	2 216 065	2 344 598	
490	Expenditure;Inventory Consumed;Materials and Supplies	490235680 Mains Repairs (Contractors)	1 989 140	2 104 510	2 226 572	
490	Expenditure;Contracted Services;Outsourced Services;Electrical	490235690 Mains Maintenance	199 233	210 788	223 014	
490	Expenditure;Contracted Services;Contractors:Maintenance of Buildings and Facilities	490235500 Transformers Repairs	78 238	82 776	87 577	
490	Expenditure;Contracted Services;Contractors:Maintenance of Unspecified Assets	490235510 Transformers Maintenance	-	-	-	
490	Expenditure;Contracted Services;Contractors:Maintenance of Unspecified Assets	490235520 Switchgear Repairs	-	-	-	
490	Expenditure;Contracted Services;Contractors:Maintenance of Unspecified Assets	490235580 Line Clearing	29 123	30 812	32 599	
490	Expenditure;Contracted Services;Contractors:Maintenance of Unspecified Assets	490235590 Substation Repairs	-	-	-	
			4 390 313	4 644 951	4 914 359	

**KWADUKUZA MUNICIPALITY - DRAFT  
BUDGET 2019/2020 REVENUE AND EXPENDITURE FRAMEWORK - OPERATING**

Item	Segment Desc	Budget 2019/20	Indicative 2020/21	Indicative 2021/22
	<b>General Expenses</b>			
490 Expenditure:Contracted Services:Contractors:Electrical	400260150 Call Out to Consumer Complaints	306 119	322 816	341 539
490 Expenditure:Default	400280001Main Repairs/ Maintenance & Call Out Costing	5 660 708	5 989 029	6 336 392
		<b>5 965 827</b>	<b>6 311 845</b>	<b>6 677 932</b>
		<b>10 356 140</b>	<b>10 956 796</b>	<b>11 592 290</b>
	<b>Salary Distribution</b>			
	<b>Salaries and Allowances</b>			
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Basic	582200000 Basic Salary and Wages	18 184 180	19 238 862	20 354 716
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200010 Bonus	1 504 498	1 591 759	1 684 081
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200020 Leave Pay	826 629	873 516	924 180
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200060 Overtime: Structured	11 631 383	12 306 003	13 019 751
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200070 Standby Allowance	3 111 561	3 292 031	3 482 969
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200080 Group Life Insurance	174 548	184 672	195 383
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200090 Housing Benefits Subsidy	103 913	109 940	116 317
582 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	582200110 Medical Aid	2 935 621	3 105 987	3 286 029
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200130 Uniform Allowance	-	-	-
582 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	582200140 Pension or Provident Fund	3 865 011	4 078 601	4 315 160
582 Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	582200160 Bargaining Council Levies	4 666	4 936	5 223
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200180 Travel or Motor Vehicle Allowance	-	-	-
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200190 Cellular and Telephone Allowance	214 618	227 065	240 235
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200200 Unemployment Insurance Fund	194 458	185 158	206 477
582 Expenditure:Employee Related Cost:Municipal Staff:Salaries Wages and Allowances:Allow	582200260 Tool Allowance	145 774	154 229	163 174
		<b>42 875 862</b>	<b>45 362 661</b>	<b>47 993 696</b>
	<b>General Expenses</b>			
582 Expenditure:Operational Cost:Workmen's Compensation Fund	582200230 Workmen's Compensation	241 345	256 343	270 153
582 Expenditure:Operational Cost:Skills Development Fund Levy	582200240 Skills Development Levy	241 345	256 343	270 153
582 Expenditure:Operational Cost:Uniform and Protective Clothing	58226 1100 Protective clothing	172 932	182 962	193 573
		<b>655 622</b>	<b>695 648</b>	<b>733 880</b>
	<b>Recharges</b>			
582 Revenue:Default	582280040 Recharge Salary	(32 310 466)	(34 184 473)	(36 167 172)
582 Revenue:Default	582280040 Recharged Salaries	(32 310 466)	(34 184 473)	(36 167 172)
		<b>11 221 018</b>	<b>11 871 837</b>	<b>12 560 403</b>
		<b>(82 020 151)</b>	<b>(118 977 146)</b>	<b>(115 474 711)</b>

# **DRAFT CAPITAL SDBIP**

CORPORATE SERVICES - CAPITAL BUDGET																		
PROJECT DESCRIPTION		FUNDING		ITEM DESCRIPTION		DRAFT BUDGET	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Capital: Non-Infrastructure: New: Furniture and Office Equipment: Office Furniture & Equipment	Transfer from operational to capital revenue	NV Corporate Comm Office Furn Equipment 025400013	5	1,000,000						300,000	250,000			250,000	200,000			
				1,000,000						300,000	250,000			250,000	200,000			
Capital: Non-Infrastructure: New: Computer Equipment: PC and Printer Upgrades	Transfer from operational to capital revenue	NV Info Tech PC Printers Upgrades 210414504	5	400,000						200,000	200,000							
Capital: Non-Infrastructure: New: Computer Equipment: Implementation of IT Governance	Transfer from operational to capital revenue	Implementation of IT Governance	5	400,000									200,000	200,000				
				800,000									200,000	200,000				
		TOTAL BUDGET		1,800,000						300,000	450,000	200,000	200,000	450,000	200,000			

FINANCE - CAPITAL BUDGET																	
PROJECT DESCRIPTION			FUNDING	ITEM DESCRIPTION	DRAFT BUDGET	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Capital Non-Infrastructure: Existing/Upgrading/Other Assets: Operational Buildings: Municipal Offices: Renovations to Office Buildings	Transfer from operational to capital revenue	Town Treasurer Renov to Office Buildings 215422605	m		4,000,000				1,000,000	1,000,000	1,000,000	1,000,000					
Capital Non-Infrastructure: New: Furniture and Office Equipment: Office Furniture & Equipment	Transfer from operational to capital revenue	Town Treasurer Equipment 215422017	s		50,000					50,000							
		TOTAL BUDGET			4,050,000	+	-	-	1,000,000	1,050,000	1,000,000	1,000,000	-	-	-	-	-

ECONOMIC & DEVELOPMENT PLANNING CAPITAL BUDGET															
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	DRAFT	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
			BUDGET												
Capital Non-Infrastructure: New Furniture and Office Equipment: Bulk Filers	Transfer from operational to capital revenue	Bulk Filers	100,000						100,000						
Capital Infrastructure: New Road Infrastructure: Road Furniture: Tourist Signs	Transfer from operational to capital revenue	Tourist Signs	250,000								250,000				
Capital Non-Infrastructure: New Furniture and Office Equipment: Funt & Office Equipment	Transfer from operational to capital revenue	Furniture & Office Equipment	60,000					60,000							
Capital Non-Infrastructure: New Machinery and Equipment GIS Implementation Equipment	Transfer from operational to capital revenue	NV Town Planning GIS Implement Equipment 154422702	50,000							50,000					
			460,000					60,000	100,000	50,000	250,000				
Capital Non-Infrastructure: New Community Assets Community Facilities	Transfer from operational to capital revenue		250,000												
Capital Infrastructure: New Community Assets Community Facilities: Solar Thermal Trading Sails	Transfer from operational to capital revenue	NV Eco Drive Fibre Informal Trading Sails 030423123	250,000						250,000						
			710,000					60,000	350,000	50,000	250,000				
		TOTAL BUDGET													



















# **DRAFT OPERATIONAL SDBIP**

KZN292 KwaDukuza - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

KZN292 KwaDukuza - Supporting table SAZ6 Budgeted monthly revenue and expenditure (municipal vote)			Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
Description		Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	Revenue by Vote			782	782	782	782	782	782	782	782	782	782	782	9,382	10,368	11,466
	Vote 1 - Chief Operations Officer Business Unit			4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	52,981	55,680	61,739
	Vote 2 - Corporate Services Business Unit			47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	587,981	601,546	636,363
	Vote 3 - Finance Business Unit			2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	29,384	33,426	32,647
	Vote 4 - Economic Development Planning Business Unit			12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	144,756	155,911	168,079
	Vote 5 - Community Services and Public Amenities Business Unit			3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	39,958	41,025	42,178
	Vote 6 - Community Safety Business Unit			6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	82,466	87,268	92,362
	Vote 7 - Civil Engineering and Human Settlement Business Unit			80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	981,981	1,039,881	1,089,275
	Vote 8 - Electrical Engineering Business Unit			436	436	436	436	436	436	436	436	436	436	436	5,237	5,871	6,551
	Vote 9 - Youth Development Business Unit														-	-	-
	Vote 10 - [NAME OF VOTE 10]														-	-	-
	Vote 11 - [NAME OF VOTE 11]														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-	
Total Revenue by Vote			158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	168,678	1,914,135	2,030,976	2,139,748
Expenditure by Vote to be appropriated																	
Vote 1 - Chief Operations Officer Business Unit			5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	86,271	72,660	76,617
Vote 2 - Corporate Services Business Unit			11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	137,527	147,049	159,948
Vote 3 - Finance Business Unit			6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	83,266	82,618	87,218
Vote 4 - Economic Development Planning Business Unit			4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	58,638	64,584	69,003
Vote 5 - Community Services and Public Amenities Business Unit			18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	216,597	231,894	248,300
Vote 6 - Community Safety Business Unit			15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	184,970	194,631	207,551
Vote 7 - Civil Engineering and Human Settlement Business Unit			10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	128,453	136,675	154,036
Vote 8 - Electrical Engineering Business Unit			83,583	82,583	75,083	71,833	70,833	72,812	74,083	77,583	80,083	81,883	83,083	83,683	947,029	1,002,300	1,046,004
Vote 9 - Youth Development Business Unit			771	771	771	771	771	771	771	771	771	771	771	771	9,254	10,120	11,077
Vote 10 - [NAME OF VOTE 10]															-	-	-
Vote 11 - [NAME OF VOTE 11]															-	-	-
Vote 12 - [NAME OF VOTE 12]															-	-	-
Vote 13 - [NAME OF VOTE 13]															-	-	-
Vote 14 - [NAME OF VOTE 14]															-	-	-
Vote 15 - [NAME OF VOTE 15]															-	-	-
Total Expenditure by Vote			157,340	156,340	148,840	145,580	144,580	146,568	147,840	151,340	152,840	155,640	156,840	156,840	1,832,105	1,945,631	2,058,754
Surplus/(Deficit) before assoc.			1,338	2,338	9,838	13,088	14,088	12,110	10,838	7,338	4,838	3,038	1,838	1,838	82,030	85,345	79,993
Taxation															-	-	-
Attributable to minorities															-	-	-
Share of surplus/(deficit) of associate															-	-	-
Surplus/(Deficit)			1,338	2,338	9,838	13,088	14,088	12,110	10,838	7,338	4,838	3,038	1,838	1,838	82,030	85,345	79,993

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

2.12 CONTRACTS HAVING FUTURE BUDGETARY  
IMPLICATIONS

## **CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS**

The following contract imposes financial obligations on KDM beyond the duration of the MTREF:

- REFUSE REMOVAL SERVICES
- TOURISM
- SHARKS CONTROL
- REFUSE BAGS CONTRACT
- SECURITY SERVICES
- GRASS CUTTING CONTRACTORS

Dolphin Coast Waste Management organisation is contracted for the period of the MTREF for refuse removal services. Dolphin Coast Waste Management attends to waste removal within KDM's jurisdiction, such as:

- White Goods (usual household appliances)
- Domestic Waste (general household waste produced on residential premises)
- Commercial Waste (excludes special refuse)
- Industrial Waste (light, medium and heavy industry)
- Garden Refuse (grass cuttings; hedge trimmings; etc)

The service delivery agreement with Dolphin Coast Waste Management is currently under monthly review and has no pre-determined expiry date.

## 2.13 CAPITAL EXPENDITURE DETAILS

Vote Description		Ref	2016/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure - Vote												
Multi-year expenditure to be appropriated												
	2		18,778	7,798	--	--	--	--	--	--	--	--
			--	--	--	15,000	15,000	15,000	--	--	--	--
			1,089	6,924	21,933	--	130	130	--	4,000	--	--
			7,473	--	--	--	--	--	--	--	--	--
			11,334	25,975	39,429	32,481	24,602	24,602	--	34,879	13,800	5,800
			810	--	334	5,886	8,652	6,652	--	4,000	3,000	--
			120,903	87,041	58,023	110,039	112,954	112,954	--	133,543	148,244	73,678
			37,174	21,148	20,058	142,940	52,217	52,217	--	143,520	75,934	78,322
			--	--	786	2,324	300	300	--	2,024	5,000	2,500
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## 2.14 LEGISLATION COMPLIANCE STATUS

## **LEGISLATION COMPLIANCE STATUS**

KDM carries out its daily, monthly and annual tasks and duties in full compliance with all relevant legislation, which includes:

1. The Constitution 1996 (Act No. 108 of 1996)
2. The Local Government: Transition Act 1993 (Act No. 209 of 1993)
3. The MSA
4. The MFMA
5. The Municipal Structures Act 1998 (Act No. 117 of 1998)
6. Municipal Budget & Reporting Regulations issued by NT
7. MFMA Circulars published by NT
8. Government Gazettes

KDM is classified as a high capacity Municipality, in terms of the MFMA, and has made significant progress in implementation of the MFMA. KDM is successfully complying with all MFMA requirements in terms of the DORA; Asset Management Regulations; Minimum Competency Levels of municipal officials and the MPRA.

However, given the increased compliance requirements and enforcement, the municipality must increase capacity to ensure that these continue to be achieved.

## **IDP**

The 2019/2020 IDP review process is currently underway. All comments made by the community and key stakeholders are considered in reviewing the IDP.

## **ANNUAL REPORT**

The 2017/2018 AFS are fully GRAP-compliant, and an unqualified audit opinion was received from the Auditor-General.

## **AUDIT COMMITTEE**

An Audit Committee has been established and comprises of external members.

The Audit Committee's work is guided and regulated by an Audit Committee Charter, which was ratified by Council.

## **BUDGET AND TREASURY OFFICE**

As required by the MFMA and NT, a BTO has been set up.

## **IN-YEAR REPORTING**

Several reports are to be submitted throughout the municipal year. Reports are submitted, in accordance with the deadlines and rules set by the MFMA and other legislation, to Statistics SA; NT; PT; Council; MANCO and EXCO respectively.



INTERNSHIP PROGRAMMES

The municipality encourages local youth development and has an internship programme in place.

## **2.15 OTHER SUPPORTING DOCUMENTATION**

## **A SCHEDULE SUPPORTING SCHEDULES**

**2.15**

KZN292 KwaDukuza - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2016/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	6										
Total Property Rates		584,666	346,902	476,522	621,698	542,008	542,008	542,008	594,893	628,679	665,448
Less Revenue Foregone (exemptions, reductions and rebates and Imprescriptible values in excess of section 17 of MPRA)		72,368		64,081	90,807	90,807	90,807	90,807	103,157	109,150	115,481
Net Property Rates		512,298	346,902	392,441	430,791	451,201	451,201	451,201	491,736	519,529	549,966
<b>Service charges - electricity revenue</b>	6										
Total Service charges - electricity revenue		622,068	695,210	747,467	767,264	788,560	788,560	788,560	889,748	941,351	895,949
Less Revenue Foregone (in excess of 50 kWh per indigent household per month)											
Less Cost of Free Basic Services (50 kWh per indigent household per month)				14,593	16,150	16,150	16,150	16,150	19,494	21,784	24,419
Net Service charges - electricity revenue		622,068	695,210	732,877	751,134	772,410	772,410	772,410	870,254	919,567	871,530
<b>Service charges - water revenue</b>	6										
Total Service charges - water revenue											
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)											
Net Service charges - water revenue											
<b>Service charges - sanitation revenue</b>	6										
Total Service charges - sanitation revenue											
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basic Services (free sanitation service to indigent households)											
Net Service charges - sanitation revenue											
<b>Service charges - refuse revenue</b>	6										
Total refuse removal revenue		67,371	48,493	72,044	69,272	77,272	77,272	77,272	79,154	82,696	87,482
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basic Services (removed once a week to indigent households)				14,607	15,465	13,565	13,565	13,665	15,306	17,159	19,239
Net Service charges - refuse revenue		67,371	48,493	67,437	53,807	63,607	63,607	63,607	63,847	65,536	68,243
<b>Other Revenue by source</b>											
Exchange Revenue, Sales of Goods and Rendering of Services, Donors					11,583	11,583	11,583	11,583	12,266	12,978	13,731
Exchange Revenue, Sales of Goods and Rendering of Services, Members					5,070	2	2	2	2	2	2
Exchange Revenue, Sales of Goods and Rendering of Services, Building					6,845	7,285	7,285	7,285	7,725	8,173	8,647
Exchange Revenue, Operational Revenue, Administrative Handling Fee					1,570	1,580	1,580	1,580	1,684	1,782	1,885
Exchange Revenue, Sales of Goods and Rendering of Services, Adverts					1,079	2,179	2,179	2,179	2,308	2,442	2,583
Exchange Revenue, Sales of Goods and Rendering of Services, Town F					1,066	1,276	1,276	1,276	1,351	1,429	1,512
Exchange Revenue, Sales of Goods and Rendering of Services, Parking					800	800	800	800	818	838	856
Exchange Revenue, Sales of Goods and Rendering of Services, Sale of					585	1,001	1,001	1,001	1,050	1,121	1,186
Exchange Revenue, Sales of Goods and Rendering of Services, Clearance					550	550	550	550	580	610	640
Exchange Revenue, Operational Revenue, Insurance Refund					546	546	546	546	578	612	648
Exchange Revenue, Sales of Goods and Rendering of Services, Council					530	530	530	530	581	613	649
Other Revenue		54,929	67,848	63,026	1,822	11,888	11,888	11,888	104,074	111,055	116,836
Total 'Other' Revenue	3	54,929	67,848	63,026	34,636	38,719	38,719	38,719	132,476	141,074	148,663
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>	2										
Basic Salaries and Wages		156,722	320,464	198,211	228,500	227,802	227,802	227,802	264,862	284,983	306,191
Pension and UIF Contributions		28,558		38,537	43,621	42,868	42,868	42,868	63,081	67,217	60,301
Medical Aid Contributions		15,782		21,155	22,722	23,197	23,197	23,197	27,859	29,893	31,680
Overtime		41,965		36,894	32,127	37,627	37,627	37,627	41,910	44,347	48,919
Performance Bonus						1,013	1,013	1,013	957	1,178	1,245
Motor Vehicle Allowance		10,837		14,921	16,308	16,062	16,062	16,062	16,561	17,623	18,752
Cellphone Allowance		863		1,231	1,310	1,383	1,383	1,383	1,620	1,808	1,701
Housing Allowances		753		933	822	1,021	1,021	1,021	1,005	1,063	1,125
Other benefits and allowances		8,826		30,385	20,503	26,152	26,152	26,152	37,155	38,019	38,238
Payments in lieu of leave		17,604		5,822	9,273	7,703	7,703	7,703	9,338	9,880	10,453
Long service awards											
Post-retirement benefit obligations											
Less: Employees costs capitalised to PPE	4										
Total Employee related costs	5	282,807	320,464	343,090	378,593	366,928	366,928	366,928	454,252	483,511	516,584
<b>Contributions recognised - capital</b>	1										
List contributions by contract		3,663	3,720	8,018	8,202				5,000	6,000	
Total Contributions recognised - capital		3,663	3,720	8,018	8,202				5,000	6,000	





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KZN292 KwaDukuza - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal Code	Ref	2015/16			2016/17			2017/18			Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Full Year Forecast	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																	
BASIC SERVICE DELIVERY	Electricity		667 178	741 915	758 778	801 800	817 876	817 876	817 876	817 876	817 876	801 800	817 876	817 876	979 004	1 036 731	1 085 942
	Civic Buildings		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Civil Works Administration		824	-	4 064	4 073	3 415	3 415	3 415	3 415	3 415	4 073	3 415	3 415	3 641	2 017	2 167
	Staff Housing and Estates		9	9	13	13	13	13	13	13	13	13	13	13	14	15	16
LOCAL ECO. DEVELOPM. SPATIAL ANALYSIS	Information Technology		39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Roads and Stormwater		7 984	64 330	50 771	50 882	55 990	55 990	55 990	55 990	55 990	50 882	55 990	55 990	68 614	75 690	80 278
	Human Settlements		4 026	5 556	3 914	6 629	8 714	8 714	8 714	8 714	8 714	6 629	8 714	8 714	9 195	9 546	9 931
	Local Economic Development		174	138	3 216	2 213	5 183	5 183	5 183	5 183	5 183	2 213	5 183	5 183	7 007	7 756	8 590
SAFE AND SECURE ENVIRONMENT	Town Planning		8 185	9 447	1 876	1 292	3 938	3 938	3 938	3 938	3 938	1 292	3 938	3 938	7 171	7 587	8 027
	Admin General		25 724	21 247	30 879	30 946	25 640	25 640	25 640	25 640	25 640	30 946	25 640	25 640	25 690	25 743	25 802
	Fire and Rescue		-	54	124	47	127	127	127	127	127	47	127	127	135	142	151
	Disaster Management		-	1 572	1 919	2 632	2 632	2 632	2 632	2 632	2 632	2 632	2 632	2 632	2 949	3 305	3 705
MUNICIPAL INSTITUTIONAL DEVELOPMENT	Public Amenities		27	18	11	15	16	16	16	16	16	15	16	16	17	18	19
	Waste Management		74 379	63 811	76 000	71 154	79 154	79 154	79 154	79 154	79 154	71 154	79 154	79 154	80 619	85 428	90 531
	Mechanical Workshop		-	-	-	-	-	-	-	-	-	-	-	-	557	631	668
	Road Safety		-	8 744	9 666	9 688	10 438	10 438	10 438	10 438	10 438	9 688	10 438	10 438	11 168	11 816	12 501
GOOD GOVERNANCE	Community		3 852	4 687	8 172	17 221	21 601	21 601	21 601	21 601	21 601	17 221	21 601	21 601	30 263	34 340	33 615
	Human Resources		463	-	-	-	1 632	1 632	1 632	1 632	1 632	-	1 632	1 632	2 183	2 423	2 690
	Culture and Sport		11 622	14 057	22 709	17 745	42 282	42 282	42 282	42 282	42 282	17 745	42 282	42 282	55 417	61 233	67 701
	Cemeteries		1 373	942	3 012	4 133	4 877	4 877	4 877	4 877	4 877	4 133	4 877	4 877	1 790	1 971	2 172
MUNICIPAL FINANCIAL VIABILITY	Internal Audit		-	-	-	-	597	597	597	597	597	-	597	597	1 273	1 389	1 517
	Corporate Communications		557	585	-	635	2 604	2 604	2 604	2 604	2 604	-	2 604	2 604	2 917	3 270	3 666
	Caravan Park		1 418	16 978	1 708	2 027	2 777	2 777	2 777	2 777	2 777	2 027	2 777	2 777	4 864	5 342	5 872
	Administration		75	66	85	85	85	85	85	85	85	85	85	85	1 335	1 412	1 494
MUNICIPAL FINANCIAL VIABILITY	Council General		157 628	100 347	76 294	90 566	43 271	43 271	43 271	43 271	43 271	90 566	43 271	43 271	48 821	50 944	56 901
	Public Participation		43 126	44 699	52 700	52 176	60 407	60 407	60 407	60 407	60 407	52 176	60 407	60 407	75 091	80 069	83 671
	Financial Management		319 814	355 097	435 112	430 791	451 291	451 291	451 291	451 291	451 291	430 791	451 291	451 291	492 809	521 477	551 723
	Assessment Rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allocations to other priorities			2														
Total Revenue (excluding capital transfers and contributions)			1	1 328 480	1 541 023	1 596 766	1 645 206	1 645 206	1 645 206	1 645 206	1 645 206	1 596 766	1 645 206	1 645 206	1 914 125	2 030 976	2 139 748

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance

(0)



KZN292 (Kw)Dukuz - Supporting Table SAS Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Current Year: 2019/20						Medium Term: Revenue & Expenditure Framework		
			2018/18	2018/17	2017/18	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Sustainable	Electricity	639 346	639 346	675 552	682 345	761 465	815 339	815 339	947 029	1 002 300	1 045 004
	Civil Buildings	4 570	4 570	4 840	5 425	5 235	6 382	6 382	6 880	7 054	7 471
BASIC SERVICE DELIVERY	Civil Works Administration	6 139	6 139	6 574	9 888	11 554	11 382	11 382	12 906	11 908	12 697
	Staff Housing and Estates	12	12	12	17	20	20	20	20	21	22
	Information Technology	11 874	12 623	10 658	10 658	12 251	14 751	14 751	16 029	16 957	17 338
	Roads and Stormwater	80 207	85 085	61 141	71 439	70 153	70 153	70 153	83 889	80 109	84 153
	Human Settlements	7 980	11 122	10 583	19 542	17 109	17 109	17 109	24 959	30 573	39 794
LOCAL ECO. DEVELOPM. SPATIAL ANALYSIS	Local Economic Development	14 808	15 281	14 170	16 163	18 645	18 645	18 645	18 202	22 793	24 507
	Town Planning	21 388	24 612	8 153	7 019	8 820	8 820	8 820	11 753	12 434	13 185
	Admin General	4 031	5 782	3 424	4 546	4 495	4 495	4 495	4 722	4 995	5 285
	Security	109 246	87 852	78 728	91 757	95 844	95 844	95 844	99 380	103 874	111 328
	Fire and Rescue	-	29 764	31 424	30 285	32 604	32 604	32 604	37 100	39 240	41 523
SAFE AND SECURE ENVIRONMENT	Disaster Management	-	1 218	4 182	5 360	4 119	4 119	4 119	5 742	6 261	6 832
	Public Amenities	20 302	24 873	24 614	25 822	27 590	27 590	27 590	31 251	33 055	34 988
	Waste Management	58 123	65 439	61 839	65 717	73 038	73 038	73 038	78 918	84 585	89 675
	Mechanical Workshop	3 574	4 689	4 455	5 123	6 445	6 445	6 445	8 438	8 595	9 500
	Road Safety	-	10 867	10 274	12 004	11 695	11 695	11 695	13 328	14 095	14 911
MUNICIPAL INSTITUTIONAL DEVELOPMENT	Community	20 572	23 134	32 973	44 503	40 114	40 114	40 114	50 326	54 865	57 785
	Human Resources	10 173	8 588	11 286	12 865	13 305	13 305	13 305	14 864	15 839	16 884
	Culture and Sport	47 337	48 839	81 285	88 587	89 257	88 257	88 257	118 841	123 025	133 057
	Competition	3 515	4 508	4 948	8 344	8 208	8 208	8 208	6 557	7 434	7 948
	Internal Audit	2 993	3 578	-	4 691	4 537	4 537	4 537	4 993	5 355	5 703
GOOD GOVERNANCE	Corporate Communications	10 770	11 508	9 455	10 880	12 573	12 573	12 573	13 172	14 119	15 144
	Caravan Park	-	-	-	-	-	-	-	-	-	-
	Municipal Manager	18 945	24 189	16 428	20 465	23 508	23 508	23 508	26 890	29 270	31 187
	Administration	11 347	13 067	17 802	20 463	21 789	21 789	21 789	26 076	27 811	29 333
	Council General	43 618	57 489	51 149	67 916	70 654	70 654	70 654	80 557	85 442	88 785
MUNICIPAL FINANCIAL VIABILITY	Public Participation	5 273	8 655	7 275	8 298	8 254	8 254	8 254	8 893	9 514	10 065
	Financial Management	28 674	37 592	53 337	59 211	57 475	57 475	57 475	71 249	80 800	73 782
	Assessment Rules	5 002	8 081	8 689	10 000	10 500	10 500	10 500	12 020	12 718	13 455
Total Expenditure			1 212 518	1 295 791	1 323 874	1 524 783	1 575 357	1 575 357	1 832 105	1 945 631	2 039 754

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (Revenue and expenditure)  
2. Balance of allocations not directly linked to an IDP strategic objective  
check off expenditure balances

(0)

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KZN292 KwaDukuza - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

KZ/2022/Rwanda/uz												
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Description	Unit of measurement	2016/17		2017/18		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited Outcome		Audited 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Kilometres of new gravel access roads constructed	Km	0.0%	0.0%	0.24km					
Nr of speed humps constructed	Number	0.0%	0.0%	0.0%					
Kilometres of sidewalks constructed and	Km	0.0%	0.0%	0.6km					
<b>Vote6 - Basic Service Delivery</b>									
<b>Electrical Services</b>									
% of households with access to basic electricity	Percentage	99.0%	90.0%	94.1%					
Free basic electricity	Percentage	99.0%	90.0%	100.0%					
Number of LT Mains projects upgraded	Number	300.0%	500.0%	100.0%					
Number of MV Network projects upgraded	Number	1700.0%	1400.0%	600.0%					
% expenditure on capital budget for	Percentage	38800.0%	63700.0%	80.2%					
Nr of substation upgrade projects completed	Number	0.00	9.00	100.0%					
Nr of electricity bulk supply projects completed	Number	0.0%	5.00	100.0%					
<b>Vote6 - Basic Service Delivery</b>									
<b>Municipal Services</b>									
Number of hh earning less than R3500 with access to	Number/Percentage	15255.00	0.90	100.0%					
Number of households with access to basic solid	Number/Percentage	15255.00	0.90	100.0%					
Acquisition of land for the establishment of cemetery	Date	0.00	5.00	28/03/2017					
Establishment of Child Care facilities by target date	Number	2.00	14.00	0.0%					
Establishment of recreational facilities by target	Date/Number	8.00	537.00	30/06/2017					
Upgrade of beach facilities	Number/Date	0.00	9.00	29/08/2017					
Number of Traffic fines issued for traffic offences	Number	0.00	500.0%	2895100.0%					
Rand value revenue collected from outstanding fines	Rand value	0.0%	67500000.0%	185970000.0%					
Response time to disaster cases reported	Time	48hrs	48hrs	645 within					
Number of Wards visited for Disaster	Number	0.0%	0.0%	1100.0%					
Number of schools visited for safety campaigns	Number	2400.0%	0.0%	3600.0%					
Number of wards visited for Social Crime Prevention	Number	2700.0%	2700.0%	2800.0%					
<b>And so on for the rest of the Votes</b>									

1. Include a measurable performance objective for

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19				Full Year	Forecast	2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
Entity 1 - (name of entity)	Insert measure's description												
Entity 2 - (name of entity)	Insert measure's description												
Entity 3 - (name of entity)	Insert measure's description												
And so on for the rest of the Entities	Insert measure's description												

1. Include a measurable performance objective as  
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year

KZN292 KwaDukuza - Supporting Table SA6 Performance Indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Borrowing Management</b>											
Credit Rating	Interest & Principal Paid /Operating Expenditure	2.1%	3.0%	2.4%	2.5%	2.1%	2.1%	2.1%	2.3%	2.6%	2.5%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing /Own Revenue	2.2%	3.2%	2.4%	2.8%	2.3%	2.3%	2.3%	2.6%	2.7%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	12.5%	0.0%	0.0%	26.7%	9.3%	9.3%	0.0%	20.5%	22.9%	53.3%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	1285.7%	851.5%	817.0%	1562.8%	842.9%	842.9%	842.9%	1009.2%	1081.4%	1176.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.2	1.9	2.3	1.8	2.1	2.1	2.1	1.8	1.7	1.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.2	1.9	2.3	1.8	2.1	2.1	2.1	1.8	1.7	1.9
Liquidity Ratio	Monetary Assets/Current Liabilities	1.8	1.3	1.8	1.0	1.5	1.6	1.6	1.0	0.9	0.9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		96.4%	97.7%	97.7%	98.3%	98.8%	98.8%	98.8%	97.0%	98.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		96.4%	97.7%	101.0%	90.0%	90.0%	90.0%	90.0%	90.0%	89.8%	89.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	12.3%	13.2%	13.8%	18.5%	13.1%	13.1%	13.1%	12.4%	12.6%	14.5%
Longstanding Debtors Recovered											
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 30/60/90 days)										
Creditors to Cash and Investments		122.9%	77.1%	52.9%	142.9%	77.7%	77.7%	77.7%	142.0%	197.9%	215.7%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kL)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	22.8%	23.4%	23.4%	24.7%	24.0%	24.0%	24.0%	24.7%	24.8%	25.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.3%	24.8%	24.4%	26.2%	26.0%	26.0%		26.0%	26.1%	26.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.1%	6.0%	4.7%	7.1%	3.5%	3.5%		3.3%	3.4%	3.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.6%	6.4%	6.4%	7.1%	7.0%	7.0%	7.0%	6.6%	6.4%	6.3%
<b>DP regulation financial viability indicators</b>											
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	21.5	27.8	31.5	31.3	31.3	31.3	27.5	28.1	28.6	28.1
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.2%	16.0%	17.0%	20.3%	15.9%	15.9%	15.9%	18.0%	16.6%	18.8%
III. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	2.0	3.1	4.2	1.8	3.2	3.2	3.2	1.4	1.0	0.9

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality







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[illegible]

Municipal entity services		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
Name of municipal entity	Ref.	Household service targets (000)		Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	Budget Year +1 2021/22
		Water:	Sanitation/sewerage:							
Name of municipal entity	8	Piped water inside dwelling	Flush toilet (connected to sewerage)	-	-	-	-	-	-	-
	10	Piped water inside yard (but not in dwelling)	Flush toilet (with septic tank)	-	-	-	-	-	-	-
	9	Using public tap (at least min.service level)	Chemical toilet	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	Pit toilet (ventilated)	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	Other toilet provisions (> min.service level)	-	-	-	-	-	-	-
		Using public tap (< min.service level)	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Other water supply (< min.service level)	Bucket toilet	-	-	-	-	-	-	-
		No water supply	Other toilet provisions (< min.service level)	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	No toilet provisions	-	-	-	-	-	-	-
		Total number of households	Below Minimum Service Level sub-total	-	-	-	-	-	-	-
Name of municipal entity		<b>Electricity</b>	<b>Electricity</b>	-	-	-	-	-	-	-
		Electricity (at least min.service level)	Electricity - prepaid (min.service level)	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Electricity (< min.service level)	Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-
		Electricity - prepaid (< min.service level)	Other energy sources	-	-	-	-	-	-	-
		Other energy sources	Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	Total number of households	-	-	-	-	-	-	-
		Total number of households	Refuse:	-	-	-	-	-	-	-
		Refuse:	Removed at least once a week	-	-	-	-	-	-	-
		Removed at least once a week	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
Name of municipal entity		Removed less frequently than once a week	Removed less frequently than once a week	-	-	-	-	-	-	-
		Using communal refuse dump	Using communal refuse dump	-	-	-	-	-	-	-
		Using own refuse dump	Using own refuse dump	-	-	-	-	-	-	-
		Other rubbish disposal	Other rubbish disposal	-	-	-	-	-	-	-
		No rubbish disposal	No rubbish disposal	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	Total number of households	-	-	-	-	-	-	-
		245	245	-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
Services provided by external mechanisms		Ref.	Household service targets (000)	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	Budget Year +1 2021/22
Names of service providers		Ref.	Household service targets (000)	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2020/21	Budget Year +1 2021/22
			Water:	Piped water inside dwelling						
			Sanitation/sewerage:	Flush toilet (connected to sewerage)						
			Electricity:	Electricity (at least min.service level)						
			Refuse:	Removed at least once a week						
			Below Minimum Service Level sub-total	Below Minimum Service Level sub-total						
			Total number of households	Total number of households						
			245	245						





K7N2B2 KwDukuzo Supporting Table SA15 Funding measurement

ACN1292 KuraDuma Supporting Table B-1B Funding measurement												
Description	MFMA section	Ref	2019/20	2019/21	2019/22	Current Year 2020/21				2019/20 Medium Term Revenue & Expenditure Framework		
			Allocated Outcome	Allocated Outcome	Allocated Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit estimate	Budget Year 2019/20	Budget Year 2020/21	Budget Year 2021/22
<b>Capital expenditure</b>												
Cash/Investments at the year end - R2008	18(1)(b)	1	163,041	216,029	496,904	191,656	359,187	350,947	359,187	477,113	140,651	122,881
Cash & investments at the year end less expenditure - R2008	18(1)(b)	2	373,954	314,024	43,593	277,681	382,235	382,235	382,235	246,295	249,481	384,169
Cash and investments expenditure (change - R2008)	18(1)(b)	3	2,9	5,1	4,2	1,8	3,2	3,2	3,2	1,4	1,6	0,9
Surplus/(deficit) excluding expenditure on fixed R2008	18(1)(d)	4	15,062	15,601	217,245	71,989	69,549	69,549	69,549	62,820	85,345	78,693
Surplus/(deficit) % change - mero-CAPX target estimate	18(1)(d)(2)	5	N/A	3,9%	25%	(change 1%)	(2,0%)	(3,0%)	(3,0%)	4,3%	10,4%	(0,9)%
Cash receipts % of R2008 and other resources	18(1)(e)(2)	6	93,3%	59,1%	88,5%	87,0%	88,0%	87,8%	88,8%	82,6%	62,7%	63,7%
Debt/Investment expense as a % of total liabilities	18(1)(f)(2)	7	3,6%	1,1%	2,0%	3,7%	0,9%	0,9%	0,9%	8,8%	5,8%	
Capital receipts % of capital expenditure	18(1)(f)(3)	8	87,8%	101,0%	90,8%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	
Operating receipts % of capital expenditure (incl. transfers)	18(1)(f)	9	12,6%	0,0%	0,0%	20,7%	0,3%	0,3%	0,0%	20,5%	22,8%	51,3%
Grants % of total expenditure/operational resources	18(1)(g)	10								0,0%	0,0%	0,0%
Current resources (change - R2008) - Investment	18(1)(h)	11	N/A	10,5%	11,4%	24,65%	(18,25%)	0,0%	0,0%	11,1%	10,9%	10,3%
Long term resources % change - R2008	18(1)(i)	12	N/A	28,84%	(18,48%)	3,1%	(11,14%)	0,0%	0,0%	(9,25%)	68,2%	(10,21%)
%M4 % of Property/Rent & Equipment	20(1)(b)(1)	13	3,9%	3,7%	3,5%	4,9%	2,5%	2,6%	2,6%	2,5%	2,6%	2,6%
Asset renewal % of total capital	20(1)(b)(2)	14	11,8%	20,6%	21,4%	16,8%	17,8%	17,9%	17,9%	12,5%	8,4%	7,1%

## References

- Positive cash balances indicative of minimum compliance - subject to 2
- Credit cash and investment applications (refused) from cash balances
- Indicative of sufficient liquidity to cover average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (year to 2009/10 revenue not available for high capacity municipalities and later for other capacity constrained)
- Indicates average cash collection over 68 % of annual total revenue
- Finds average increase in debt impairment followed daily recovery
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing limit for the capital budget - should not exceed 100M unless refinancing
- Satisfaction of financial performance objectives included in budget
- Indicative of realistic current asset collection targets (year to 2009/10 revenue not available for high capacity municipalities and later for other capacity constrained)
- Indicative of average long term or debtor collection targets (year to 2009/10 revenue not available for high capacity municipalities and later for other capacity constrained)
- Indicative of average short-term or debtor collection targets (year to 2009/10 revenue not available for high capacity municipalities and later for other capacity constrained)

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**DoRA opening**

13. **အခြားအချက်အလက်များ**


## Tend

Change in consumer debtors (current and noncurrent)

Detailed Financial Performance Metrics (FY 2019-2020)											
Total Operating Revenue		1,757,774	1,370,822	1,468,510	1,608,433	1,676,945	1,676,768	1,579,848	1,836,153	1,945,631	2,064,356
Total Operating Expenditure		1,212,818	1,095,701	1,321,674	1,524,708	1,535,552	1,536,857	1,676,557	1,832,145	1,945,631	2,069,704
Operating Performance (Surplus/Deficit)		544,956	275,121	146,836	83,725	141,393	139,911	91,291	1,004,008	0	0
Cash and Cash Equivalents (30 June 2019)		177,812									
<b>Revenue</b>											
% Increase in Total Operating Revenue		10.7%	7.1%	7.1%	3.3%	3.5%	0.0%	0.0%	15.9%	6.2%	6.8%
% Increase in Property Rates Revenue		11.0%	13.1%	8.9%	4.3%	0.0%	0.0%	0.0%	8.0%	5.7%	5.8%
% Increase in Electricity Revenue		11.8%	5.4%	2.5%	2.6%	0.0%	0.0%	0.0%	13.8%	8.7%	9.7%
% Increase in Property Rates & Services Charges		3.9%	8.8%	4.6%	4.6%	0.0%	0.0%	0.0%	10.9%	5.6%	5.7%
<b>Expenditure</b>											
% Increase in Total Operating Expenditure		8.9%	2.3%	16.2%	3.3%	0.0%	0.0%	8.8%	18.3%	5.5%	5.8%
% Increase in Electricity Costs		13.3%	7.1%	9.8%	2.1%	0.0%	0.0%	8.0%	17.4%	6.8%	6.8%
% Increase in Electricity Subsidy Payments		13.1%	2.7%	11.8%	1.8%	0.0%	0.0%	0.0%	7.5%	6.7%	3.9%
Average Cost Per Budgeted Employee Position (Remeasured)				10712.6484	28591.0598						
Average Cost Per Councilor (Remeasured)				38289.9263	40670.8536						
RSM % of PPE		3.8%	3.7%	3.8%	4.9%	2.8%	2.6%	2.6%	2.6%	2.8%	2.8%
Asset Renewal and RSM as a % of PPE		6.0%	6.8%	7.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Debt Interest % of Total Available Revenue		3.8%	1.7%	0.7%	0.7%	0.0%	0.0%	0.5%	9.8%	0.0%	0.0%
<b>Capital Expenditure</b>											
Internally Funded & Other (R000)		228,681	208,877	87,933	191,263	144,959	144,959	-	232,103	104,522	43,797
Borrowing (R000)		-	-	334	77,196	16,582	10,552	-	99,000	40,808	50,000
Grant Funding and Other (R000)		90,708	63,509	72,467	76,083	74,384	74,384	-	66,663	83,509	48,736
Grants Funding and Other % of Non Grant Funding		102.0%	100.0%	98.3%	91.7%	84.8%	84.8%	0.0%	78.5%	77.1%	77.1%
Internally Generated Funds % of Non Grant Funding		6.0%	0.0%	0.7%	8.3%	10.4%	14.4%	0.0%	20.5%	22.8%	81.3%
Borrowing % of Non Grant Funding		28.6%	28.8%	42.7%	22.1%	19.3%	19.3%	0.0%	22.7%	32.8%	44.6%
Grant Funding % of Total Funding											
<b>Capital Expenditure</b>											
Total Capital Programmes (R000)		319,247	290,357	160,355	344,762	285,248	236,245	-	337,968	250,212	105,161
Asset Renewal		32,324	49,871	48,078	86,457	89,424	50,424	86,424	194,908	64,544	23,881
Asset Renewal % of Total Capital Expenditure		11.8%	26.8%	29.3%	19.3%	28.9%	23.0%	0.0%	27.7%	24.8%	14.2%
<b>Cash</b>											
Cash Receipts % of Ratio Payor & Other		83.3%	83.1%	83.8%	87.0%	88.0%	88.0%	88.0%	81.8%	81.0%	88.2%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0	0
<b>Borrowing</b>											
Current Rating (AAA/BBB)									0		
Capital Charge as a % of Operating Expenditure		2.1%	3.0%	2.4%	2.8%	2.1%	2.1%	2.1%	2.3%	2.9%	2.5%
Borrowing Receipts % of Capital Expenditure		12.9%	0.0%	0.0%	20.7%	5.9%	8.3%	0.0%	28.8%	22.8%	33.7%
<b>Reserves</b>											
Surplus/Deficit		323,004	314,674	443,632	277,881	367,235	382,235	382,235	244,268	219,481	308,161
<b>Free Reserves</b>											
Free Basic Reserves as a % of Capital Expenditure		6.4%	24.3%	32.2%	45.2%	64.0%	64.0%		20.8%	34.0%	29.3%
Free Reserves as a % of Operating Revenue		4.5%	0.0%	6.5%	6.9%	6.7%	6.7%		8.8%	6.9%	6.5%
(and operational reserves)											
<b>High Level Outcomes of Fundraising Compliance</b>											
Total Operating Revenue		1,237,774	1,370,822	1,468,508	1,525,513	1,575,945	1,575,945	1,578,848	1,836,153	1,949,653	2,064,356
Total Operating Expenditure		1,212,518	1,295,701	1,323,674	1,524,708	1,535,552	1,575,557	1,575,557	1,832,105	1,945,631	2,069,704
Surplus/(Deficit) Budgeted Operating Statement		25,256	75,122	144,832	745	389	389	389	4,048	4,322	4,892
Surplus/(Deficit) Consolidating Reserves and Cash Banking		373,004	314,074	443,532	277,881	367,235	382,235	382,235	244,200	219,481	308,161
MTRF Funded (Y) / Unfunded (Y)		15	1	1	1	1	1	1	1	1	1
MTRF Funded - / Unfunded -		15	✓	✓	✓	✓	✓	✓	✓	✓	✓

**Abstract**

**References**  
 1. H. A. Aitken, *Enzyme Assays* (P. S. Balch, Ed.), Academic Press, New York, 1977.

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KZN292 KwaDukuza - Supporting Table SA12b Property rates by category (budget year)

Budget Year 2019/2020	Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settlements	Comm. Land	State trust land	Section 8(2)(b) (note 1)	Protect. Areas	National Monuments	Public benefit (note 2)	Mining Props.
<b>Valuation:</b>																		
No. of properties			34,064		2,177	1,767	1,520	1,576	413		1,864						2	116
No. of immovably difficult properties s7(2)			5,884															
No. of supplementary valuations			1															
Supplementary valuation (R/m)			20,000,000															
No. of valuation roll amendments			1,494															
No. of objections by rate-payers			-															
No. of appeals by rate-payers finalised			-															
No. of successful objections		5																
No. of successful objections > 10%																		
Estimated no. of properties not valued																		
Years since last valuation (select)			3															
Frequency of valuation (select)			5															
Method of valuation used (select)			Land & Improv															
Base of valuation (select)			Yes															
Phrasing-in properties s21 (number)			No															
Combination of rating types used? (Y/N)			Uniform															
Prel rate used? (Y/N)																		
Is balance raised by uniform rate/variable rate?																		
<b>Valuation Reductions:</b>																		
Valuation reductions-public infrastructure (R/m)									963									
Valuation reductions-nature reserves/park (R/m)																		
Valuation reductions-mineral rights (R/m)																		
Valuation reductions-R15,000 threshold (R/m)			1,933															
Valuation reductions-public worship (R/m)																		
Valuation reductions-other (R/m)																		
Total valuation reductions:		2																
Total value used for rating (R/m)		6																
Total land value (R/m)		6	38,381	6,022		3,399	428	675	2,248					1,075			2	169
Total value of improvements (R/m)		6																
Total market value (R/m)		6																
<b>Rating:</b>																		
Average rate		3	0.800000	0.024750		0.002810	0.024750	0.024750	0.002010					0.008003		0.008003	0.024754	
Rate revenue budget (R 000)			249,235	137,432		3,209	9,961		416					-		-		
Rate revenue expected to collect (R 000)			224,965	123,699		2,886	8,966		374									
Expected cash collection rate (%)		4	90.0%	90.0%		90.0%	90.0%		90.0%									
Special rating areas (R 000)				8,500														
Rebates, exemptions - indigent (R 000)																		
Rebates, exemptions - pensioners (R 000)			6,503															
Rebates, exemptions - bona fide farm (R 000)						3,519												
Rebates, exemptions - other (R 000)			50,310	11,424			626	14,294	3,764					8,603		16	4,176	
Phase-in reductions/discounts (R 000)																		
Total rebates, exemptions, discounts (R 000)																		

**References:**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Includes value of additional reductions is that value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 8 decimal places maximum
4. Include areas collections
5. In favour of the rate payer
6. Provide relevant information for historical comparisons.

KZN292 KwaDukuza • Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			0.0080	0.0084	0.0089	0.0074	0.8000		
Residential properties - vacant land			0.0185	0.0187	0.0212	0.0229	0.0248		
Formal/informal settlements			0.0050	0.0084	0.0069	0.0074	0.8000		
Small holdings			0.0015	0.0016	0.0017	0.0019	0.0020		
Farm properties - used			0.0015	0.0016	0.0017	0.0019	0.0020		
Farm properties - not used			0.0185	0.0197	0.0212	0.0223	0.0248		
Industrial properties			0.0185	0.0197	0.0212	0.0223	0.0248		
Business and commercial properties			0.0185	0.0197	0.0212	0.0223	0.0248		
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			0.0185	0.0197			0.0248		
Municipal properties			0.0185	0.0197			0.0025		
Public service infrastructure			0.0015	0.0016			0.0020		
Privately owned towns serviced by the owner									
State trust land			0.0060	0.0064					
Redemption and redistribution properties									
Protected areas			0.0060	0.0064					
National monuments properties									
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate				0	0	0	0		
Indigent rebate or exemption			First R130 000	First R130 000	First R130 000	First R130 000	First R130 000		
Pensioners/social grants rebate or exemption			Rebate ranging	Rebate ranging	Rebate ranging	Rebate ranging	Rebate ranging		
Temporary relief rebate or exemption			Rebate of 50%	Rebate of 50%	Rebate of 50%	Rebate of 50%	Rebate of 50%		
Bona fide farmer's rebate or exemption									
<b>Other rebates or exemptions</b>									
<b>Water tariffs</b>	2								
<b>Domestic</b>									
Basic charge/rental fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/d)		(describe structure)							
Water usage - flat rate tariff		(fill in thresholds)							
Water usage - Block 1 (c/d)		(fill in thresholds)							
Water usage - Block 2 (c/d)		(fill in thresholds)							
Water usage - Block 3 (c/d)		(fill in thresholds)							
Water usage - Block 4 (c/d)		(fill in thresholds)							
Other									
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/rental fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/d)		(fill in structure)							
Volume charge - Block 1 (c/d)		(fill in structure)							
Volume charge - Block 2 (c/d)		(fill in structure)							
Volume charge - Block 3 (c/d)		(fill in structure)							

Valuometric charge - Block 4 (c/d)								
Other								
Electricity tariffs								
Domestic								
Basic charge/Block 4 (c/d)								
Service point - vacant land (Pondemont)								
TYPE								
Life-line tariff - meter	(fill in this category?)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/d)								
Flat rate tariff - prepaid (c/d)								
Meter - IET Block 1 (c/d)	(fill in this category?)							
Meter - IET Block 2 (c/d)	(fill in this category?)							
Meter - IET Block 3 (c/d)	(fill in this category?)							
Meter - IET Block 4 (c/d)	(fill in this category?)							
Meter - IET Block 5 (c/d)	(fill in this category?)							
Prepaid - IET Block 1 (c/d)	(fill in this category?)							
Prepaid - IET Block 2 (c/d)	(fill in this category?)							
Prepaid - IET Block 3 (c/d)	(fill in this category?)							
Prepaid - IET Block 4 (c/d)	(fill in this category?)							
Prepaid - IET Block 5 (c/d)	(fill in this category?)							
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/Block 4 (c/d)								
600 bin - once a week								
2500 bin - once a week								

1. If properties are not rated or zero rated this must be indicated as such  
2. Please provide detailed descriptions on Sheet CA130

KZN292 KwaDukuza - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Exemptions, reductions and rebates. (Rands)</b> (Insert lines as applicable)		Alt-wel 2015/16: - a 6% general rebate, - the first R130 000 exempt Pensioner's rebate, from 25% Developer's incentives for Certain PSR rates being phased A 15% excluded services							
<b>Water tariffs</b> (Insert blocks as applicable)		(Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds)							
<b>Waste water tariffs</b> (Insert blocks as applicable)		(Nil in structure) (Nil in structure) (Nil in structure) (Nil in structure) (Nil in structure) (Nil in structure) (Nil in structure) (Nil in structure)							
<b>Electricity tariffs</b> (Insert blocks as applicable)		(Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds) (Nil in thresholds)							

Description	Ref	Randcent									
		2015/16	2016/17	2017/18	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2019/20 % inc.	Budget Year 2020/21	Budget Year +1 2021/22
Monthly Account for Household - Middle Income	1	Audited Outcome	Audited Outcome	Audited Outcome	4,179.24	4,179.24	4,179.24	4,427.40	8.0%	4,693.04	4,974.63
		3,378.36	3,681.40	41.63	1,703.00	44.48	1,703.00	47.15	6.0%	1,805.18	189.87
Rates and services charges:		Electricity: Basic levy	38.68	41.63	44.48	44.48	44.48	47.15	6.0%	50.25	189.87
		Electricity: Consumption	2,387.80	2,387.80	861.60	861.60	861.60	861.60	6.0%	902.68	189.87
Property rates		Water: Basic levy	740.50	797.00	797.00	797.00	797.00	797.00	6.0%	848.52	189.87
		Water: Consumption	144.40	163.07	163.35	179.13	179.13	179.13	6.0%	189.87	189.87
Other		Sanitation	144.40	163.07	163.35	179.13	179.13	179.13	6.0%	189.87	189.87
		Refuse removal	144.40	163.07	163.35	179.13	179.13	179.13	6.0%	189.87	189.87
Total large household bill:	sub-total	5,042.44	5,370.10	1,800.98	6,105.85	6,105.85	6,105.85	6,469.60	6.0%	6,833.04	4,974.63
		5,042.44	5,370.10	1,800.98	6,105.85	6,105.85	6,105.85	6,469.60	6.0%	6,833.04	4,974.63
Total large household bill:		% increase/decrease	6.5%	(66.5%)	239.0%	239.0%	239.0%	54.8%	8.0%	(27.5%)	8.0%
		5,042.44	5,370.10	1,800.98	6,105.85	6,105.85	6,105.85	6,469.60	6.0%	6,833.04	4,974.63
Monthly Account for Household - Affordable Range	2	Audited Outcome	Audited Outcome	Audited Outcome	4,179.24	4,179.24	4,179.24	4,427.40	8.0%	4,693.04	4,974.63
		3,378.36	3,681.40	41.63	1,703.00	44.48	1,703.00	47.15	6.0%	1,805.18	189.87
Rates and services charges:		Electricity: Basic levy	38.68	41.63	44.48	44.48	44.48	47.15	6.0%	50.25	189.87
		Electricity: Consumption	2,387.80	2,387.80	861.60	861.60	861.60	861.60	6.0%	902.68	189.87
Property rates		Water: Basic levy	740.50	797.00	797.00	797.00	797.00	797.00	6.0%	848.52	189.87
		Water: Consumption	144.40	163.07	163.35	179.13	179.13	179.13	6.0%	189.87	189.87
Other		Sanitation	144.40	163.07	163.35	179.13	179.13	179.13	6.0%	189.87	189.87
		Refuse removal	144.40	163.07	163.35	179.13	179.13	179.13	6.0%	189.87	189.87
Total small household bill:	sub-total	3,175.82	3,379.30	1,003.98	1,076.11	1,076.11	1,076.11	1,139.61	6.0%	1,139.61	1,139.61
		3,175.82	3,379.30	1,003.98	1,076.11	1,076.11	1,076.11	1,139.61	6.0%	1,139.61	1,139.61
Total small household bill:		% increase/decrease	6.4%	(70.3%)	7.1%	7.1%	7.1%	5.8%	6.0%	(400.0%)	6.0%
		3,175.82	3,379.30	1,003.98	1,076.11	1,076.11	1,076.11	1,139.61	6.0%	1,139.61	1,139.61
Monthly Account for Household - Indigent	3	Audited Outcome	Audited Outcome	Audited Outcome	1,393.08	1,393.08	1,393.08	1,504.00	8.0%	1,594.24	1,689.89
		1,126.12	1,193.80	326.00	348.33	348.33	348.33	389.23	6.0%	409.23	409.23
Rates and services charges:		Electricity: Basic levy	370.25	398.60	348.33	348.33	348.33	389.23	6.0%	409.23	409.23
		Electricity: Consumption	370.25	398.60	348.33	348.33	348.33	389.23	6.0%	409.23	409.23
Property rates		Water: Basic levy	370.25	398.60	348.33	348.33	348.33	389.23	6.0%	409.23	409.23
		Water: Consumption	370.25	398.60	348.33	348.33	348.33	389.23	6.0%	409.23	409.23
Other		Sanitation	370.25	398.60	348.33	348.33	348.33	389.23	6.0%	409.23	409.23
		Refuse removal	370.25	398.60	348.33	348.33	348.33	389.23	6.0%	409.23	409.23
Total small household bill:	sub-total	1,496.37	1,592.30	326.00	1,741.41	1,741.41	1,741.41	1,873.23	7.6%	1,994.24	1,689.89
		1,496.37	1,592.30	326.00	1,741.41	1,741.41	1,741.41	1,873.23	7.6%	1,994.24	1,689.89
Total small household bill:		% increase/decrease	6.4%	(79.5%)	434.2%	434.2%	434.2%	34.5%	7.6%	(14.9%)	6.0%
		1,496.37	1,592.30	326.00	1,741.41	1,741.41	1,741.41	1,873.23	7.6%	1,994.24	1,689.89

1. Use as basis property value of R200 000, 1 000 KWh electricity and 30kl water  
2. Use as basis property value of R500 000 and R700 000, 500 KWh electricity and 25kl water  
3. Use as basis property value of R 300 000, 350KWh electricity and 20kl water (50 KWh electricity and 6 kl water free)

KZN292 KwaDukuza - Supporting Table SA15 Investment particulars by type

Supporting Table 2: Investment portfolio by type										
Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		293,032	121,116	106,576	141,461	121,143	121,143	131,143	135,143	185,143
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks		344	345	297						
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	293,376	121,461	106,873	141,461	121,143	121,143	131,143	135,143	185,143
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		293,376	121,461	106,873	141,461	121,143	121,143	131,143	135,143	185,143

KZN232 Kwabukuzi - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
Name of Institution & Investment ID	1	Year/Months													
Parent municipality															
ABSA Bank 97 660082		12 months	Fixed	No	Fixed	0.081	No	N/A	07 September 2019	14,327		(14,327)		-	
ABSA Bank LIQUIDITY PLUS 197 660072		Daily	Money Market	No	Variable	0.0875	No	N/A	Money Market	72,147	4,754	(70,023)		5,678	
ABSA LIQUIDITY PLUS 2 977 660082		Daily	Money Market	No	Variable	0.0875	No	N/A	Money Market	141,788	5,547	(101,000)		46,335	
ABSA/Cash at Bank: Bank Account Speedy -ABSA - KDM		Daily	Money Market	No	Variable	0.082	No	N/A	Money Market	2,374	152			2,526	
FINES77 660040		Daily	Money Market	No	Fixed	0.0515	No	N/A	Money Market	620	34			654	
FINES77 660041		Daily	Call Account	No	Fixed	0.0515	No	N/A	Call Account	310	17			326	
FINES77 660065		Daily	Call Account	No	Fixed	0.0515	No	N/A	Call Account	16,434	851			17,325	
Merbank 97 660077		Daily	Call Account	No	Fixed	0.0875	No	N/A	Call Account	8,507	479			9,396	
ABSA Chequing account 4095 774 472		Daily	Cheque	No	Variable	0.085	No	N/A	Cheque	10,023	-			10,023	
ABSA 977 660074		Daily	Money Market	No	Variable	0.082	No	N/A	Money Market	3,761	240			3,997	
ABSA 977 660075		Daily	Money Market	No	Variable	0.0815	No	N/A	Money Market	286	16			273	
ABSA 977 660076		Daily	Money Market	No	Variable	0.0815	No	N/A	Money Market	742	47			789	
ABSA 977 660077		Daily	Money Market	No	Variable	0.0815	No	N/A	Money Market	223	14			217	
ABSA 977 660078		Daily	Money Market	No	Variable	0.0815	No	N/A	Money Market	623	53			676	
First National Bank 977 660020		12 months	Fixed	No	Fixed	0.0835	No	N/A	19 June 2020	22,835	1,797		22,922	47,555	
Medbank 97 660026		12 months	Fixed	No	Fixed	0.0774	No	N/A	14 April 2020	17,725	1,329			19,248	
INVESTEC 97 660039		12 months	Fixed	No	Fixed	0.0833	No	N/A	28 February 2020	27,381	2,138			29,517	
ABSA (MONEY MARKET) 977 660073		Daily	Money Market	No	Variable	0.082	No	N/A	Money Market	2,918	191			2,999	
Medbank Treasury KDM Building Bay Mail		12 months	Fixed	No	Fixed	0.081	No	N/A	14 May 2020	18,377	1,490			19,417	
Medbank Treasury KDM Building Bay Mail2		11 months	Fixed	No	Fixed	0.08	No	N/A	14 May 2020	454	33			487	
ABSA/CDI DEVELOPERS CONTRIBUTION		Daily	Money Market	No	Variable	0.0825	No	N/A	Money Market	12,136	1,500			13,535	
ABSA 977 660080		Daily	Money Market	No	Variable	0.082	No	N/A	Money Market	11,868	767			12,633	
ABSA 977 660081		Daily	Money Market	No	Variable	0.082	No	N/A	Money Market	5,794	372			6,166	
Standard Bank 977 660071		12 months	Fixed	No	Fixed	0.0815	No	N/A	Fixed	13,073	1,098			14,172	
ABSA ABSA KDM BUILDING JUNCTION		Daily	Money Market	No	Variable	0.0815	No	N/A	Money Market	5,586	358			5,944	
NBS (Medbank) 977 660071		Daily	Fixed	No	Fixed	0.071	No	N/A	20 January 2020	113	5			118	
NBS (Medbank) 977 660005		6 months	Fixed	No	Fixed	0.071	No	N/A		197	9			207	
Municipality sub-total		5 months	Fixed	No	Fixed	0.071	No	N/A		410,664		(184,306)	22,922	273,741	
Entities															
										-		-	-	-	
										-		-	-	-	
										-		-	-	-	
										-		-	-	-	
TOTAL INVESTMENTS AND INTEREST											410,664		(184,306)	22,922	273,741

- References**
1. Total investments must reconcile to all items in Table SA15 for the Current Year (20 June)
  2. List investments in expiry date order
  3. If Variable is selected in column F, input interest rate range
  4. Withdrawals to be entered as negative

check

KZN292 KwaDukuza - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		240,238	230,268	220,928	289,768	227,940	227,940	272,896	292,414	317,728
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	240,238	230,268	220,928	289,768	227,940	227,940	272,896	292,414	317,728
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	240,238	230,268	220,928	289,768	227,940	227,940	272,896	292,414	317,728
<b>Unspent Borrowing - Categorized by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

## References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)  
check borrowing balance



1. Each transfer grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC houses
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN292 KwaDukuza - Supporting Table SA19 Expenditure on transfers and grant programme

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>EXPENDITURE:</b>		1									
<b>Operating expenditure of Transfers and Grants</b>											
National Government:			115,557	119,655	135,358	153,749	153,081	153,091	172,849	189,533	210,199
Local Government Equitable Share			105,352	118,642	131,541	147,876	147,876	147,876	167,408	185,718	206,232
Municipal Systems Improvement			450	-	-	-	-	-	-	-	-
Finance Management			1,400	1,725	1,800	1,800	1,800	1,800	1,800	1,600	1,800
EPWP Incentive			1,418	1,288	1,565	1,540	1,540	1,540	1,729	-	-
MIG Funded PMU Costs			836	-	452	2,533	1,875	1,875	1,912	2,017	2,167
MIG Transfer To Hembe			6,100	-	-	-	-	-	-	-	-
Provincial Government:			5,922	8,302	7,455	12,918	29,978	29,978	13,146	17,497	15,031
Provincialisation of Libraries			2,694	2,929	3,045	5,028	5,028	5,028	5,279	5,543	5,848
Museum Subsidy			166	175	183	192	192	192	3,202	5,214	2,225
Community Library Service Grant			270	357	584	591	1,083	1,083	633	678	726
Enthambeni/Charlottesville Percent			-	118	-	-	-	-	-	-	-
MPCC			-	-	-	-	-	-	-	-	-
Housing Accreditation			2,053	4,713	3,655	6,049	23,246	23,246	4,032	6,062	6,232
Municipal Assistance Programme			539	-	-	-	284	284	-	-	-
Property Rates Implementation			-	-	-	-	-	-	-	-	-
Maintenance Grant-Sport Facilities			-	-	88	58	145	145	-	-	-
Spatial Development Framework Support			-	-	-	1,000	-	-	-	-	-
District Municipality:			334	-	-	-	-	-	-	-	-
Hembe Shared Services			334	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>			<b>121,813</b>	<b>127,957</b>	<b>142,813</b>	<b>166,567</b>	<b>183,088</b>	<b>183,068</b>	<b>185,995</b>	<b>207,030</b>	<b>225,229</b>
<b>Capital expenditure of Transfers and Grants</b>											
National Government:			78,855	78,929	64,277	63,052	63,710	63,710	85,772	68,852	75,388
Municipal Infrastructure Grant (MIG)			54,075	61,330	62,110	48,132	48,790	48,790	49,772	52,484	56,388
Neighbourhood Development Partnership			7,000	15,690	-	-	-	-	-	-	-
Electricity Demand Side Management Grant			-	-	-	5,000	5,000	5,000	6,000	6,000	7,000
Integrated National Electrification Programme			18,000	1,909	2,167	9,920	9,920	9,920	10,000	10,368	12,000
Municipal Systems Improvement			480	-	-	-	-	-	-	-	-
Finance Management			300	-	-	-	-	-	-	-	-
Provincial Government:			7,188	831	191	-	5,550	5,550	7,200	6,170	-
Corridor Funding			3,626	-	-	-	-	-	-	-	-
Small Towns Rehabilitation Grant			3,000	-	-	-	5,000	5,000	-	170	-
Housing Accreditation			205	-	-	-	550	550	2,200	-	-
Beach Rehabilitation			164	645	191	-	-	-	-	-	-
Museum Subsidy			193	186	-	-	-	-	-	-	-
Department of Trade & Industry			-	-	-	-	-	-	5,000	6,000	-
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Other grant providers:			3,663	3,720	8,018	8,202	5,133	5,133	12,891	10,668	-
IFA GRANT-Sports Facility			3,663	91	2,447	2,202	1,829	1,829	4,871	4,668	-
Ballito Junction Road			-	3,000	717	6,000	1,500	1,500	3,020	-	-
Beach Node Development(IFA-Hluleks)			-	629	4,855	-	1,805	1,805	-	-	-
KwaDukuza Mall Private Developer			-	-	-	-	-	-	5,000	6,000	-
<b>Total capital expenditure of Transfers and Grants</b>			<b>90,708</b>	<b>83,480</b>	<b>72,487</b>	<b>71,253</b>	<b>74,394</b>	<b>74,394</b>	<b>85,863</b>	<b>85,690</b>	<b>75,388</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>			<b>212,518</b>	<b>211,437</b>	<b>215,300</b>	<b>237,821</b>	<b>257,462</b>	<b>257,462</b>	<b>271,858</b>	<b>292,720</b>	<b>300,618</b>

## References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN292 KwaDukuza - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

R thousands	Description	Ref	Current Year 2018/19					2019/20 Medium Term Revenue & Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
1,3	Operating transfers and grants:											
	National Government:											
	Balance unspent at beginning of the year		115,557	119,656	136,368	153,749	153,091	153,091	172,849	189,533	210,199	
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities		115,557	119,656	136,368	153,749	153,091	153,091	172,849	189,533	210,199	
	Provincial Government:											
	Balance unspent at beginning of the year		17,146	18,896	18,223	12,818	18,618	18,618				
	Current year receipts		7,671	7,628	7,850	11,360	11,360	11,360				
	Conditions met - transferred to revenue		5,922	6,302	7,456	12,818	29,978	29,978				
	Conditions still to be met - transferred to liabilities		18,896	18,223	18,618				13,146	17,497	15,031	
	District Municipality:											
	Balance unspent at beginning of the year		334	-	-	-	-	-				
1,3	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities		334	-	-	-	-	-				
	Other grant providers:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	Provincial Government:											
	Balance unspent at beginning of the year		7,005	1,022	191				7,200			
	Current year receipts		1,206	-	-							
	Conditions met - transferred to revenue		7,188	831	191				7,200			
	Conditions still to be met - transferred to liabilities		1,022	191								
1,3	District Municipality:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	Provincial Government:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	National Government:											
	Balance unspent at beginning of the year		4,028	-	8,091	63,052	63,710	63,710	65,772			
	Current year receipts		75,827	87,020	72,110	63,052	63,710	63,710	65,772			
2	Capital transfers and grants:											
	National Government:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	Provincial Government:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	District Municipality:											
	Balance unspent at beginning of the year											
2	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	Other grant providers:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	Provincial Government:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
2	Total capital transfers and grants - CTBM		90,706	83,488	72,487	76,093	74,394	74,394	85,863	85,680	75,388	
	Conditions met - transferred to revenue		4,361	20,694	17,692		12,659	12,659	4,668	4,668		
	Conditions still to be met - transferred to liabilities		3,663	3,720	8,018	13,041	5,133	5,133	12,891	10,668		
	Other grant providers:											
	Balance unspent at beginning of the year		8,044	20,694	4,840	17,692	17,692	12,659	4,668	4,668		
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	District Municipality:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
2	Total TRANSFERS AND GRANTS REVENUE		212,518	211,437	215,900	242,780	257,462	257,462	271,858	292,720	300,618	
	Conditions met - transferred to revenue		6,403	28,977	33,617		12,559	12,559	4,868	4,868		
	Conditions still to be met - transferred to liabilities		4,361	4,361	8,018	13,041	5,133	5,133	12,891	10,668		
	Other grant providers:											
	Balance unspent at beginning of the year		8,044	20,694	4,840	17,692	17,692	12,659	4,668	4,668		
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											
	District Municipality:											
	Balance unspent at beginning of the year											
	Current year receipts											
	Conditions met - transferred to revenue											
	Conditions still to be met - transferred to liabilities											

KZN292 KwaDukuza - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b>											
Transfer to Hembu	1	6,100									
<b>Total Cash Transfers To Municipalities:</b>		6,100	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
Transfer to Hembu	2										
<b>Total Cash Transfers To Entities/Em's</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
Transfer to Hembu	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
Transfer to Hembu											
020261534 Isizwe Development Programmes						280	280	280	324	352	394
030261823 Stocktaking Payment to KZN DAC						2	2	2	2	2	2
032260864 Tourism Heritage						180	180	180	179	201	226
155261616 EPWP Expenditure						1,540	1,540	1,540	1,729		
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	1,982	1,982	1,982	2,234	555	622
<b>Cash Transfers to Groups of Individuals</b>											
Transfer to Hembu											
027261764 Bursary Fund					300	300	300	300	338	377	422
255261972 Food for Waste						899	899	899	952	1,007	1,085
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	300	1,199	1,199	1,199	1,288	1,383	1,487
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	8	6,100	-	-	300	3,181	3,181	3,181	3,522	1,938	2,109
<b>Non-Cash Transfers to other municipalities</b>											
Insert description	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
Transfer to Hembu	2										
<b>Total Non-Cash Transfers To Entities/Em's</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
Transfer to Hembu	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
Transfer to Hembu	4										
020260550 Grants-In-Aid						50	50	50	1,988	109	109
022261766 Operation Sukuma Sakhe						2,777	2,777	2,777	3,111	3,467	3,909
022261812 Masakhano Campaign						200	200	200	200	212	224
027261983 Youth development						440	440	440	466	493	522
032260985 Community Agriculture Development						118	118	118	133	149	167
032261723 Informal Trader Stalls						119	119	119	133	149	167
032261724 Trade and Co-operative Development						31	31	31	100	112	126
032261725 Hydroponics Organic Farms						100	100	100	112	126	141
022 Mayoral Outreach									50	63	68
022 Operation Mbo									100	106	112
022 HIVAids									50	53	56
022 Q39 Interventions									600	1,058	1,119
400260202 Developers contribution REFUND						12,800	12,800	12,800	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	16,635	16,635	16,635	6,923	8,106	8,707
<b>Groups of Individuals</b>											
Transfer to Hembu	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	16,635	16,635	16,635	6,923	8,106	8,707
<b>TOTAL TRANSFERS AND GRANTS</b>	8	6,100	-	-	300	19,816	19,816	19,816	10,445	8,044	8,816

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<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4		-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4		-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		301,352	339,290	358,038	399,765	410,110	410,110	478,295	509,577	545,691
<b>% increase</b>	4		12.6%	5.5%	11.7%	2.6%	-	16.6%	6.5%	7.1%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	282,807	320,464	336,226	376,583	386,928	386,928	454,252	483,611	518,584

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFM s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

KZN292 KwaDukuza - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			57	—	57	57	—	57			
Board Members of municipal entities		4									
<b>Municipal employees</b>		5									
Municipal Manager and Senior Managers		3	11	8	1	11	10	1			
Other Managers		7									
Professionals			123	122	1	123	122	1	—	—	—
Finance			21	21	—	21	21	—			
Spatial/town planning			23	23	—	23	23	—			
Information Technology			2	2	—	2	2	—			
Roads			6	6	—	6	6	—			
Electricity			4	3	1	4	3	1			
Water											
Sanitation											
Refuse			3	3	—	3	3	—			
Other			64	64	—	64	64	—			
Technicians			113	106	7	113	106	7	—	—	—
Finance			—	—	—	—	—	—			
Spatial/town planning			67	60	7	67	60	7			
Information Technology			1	1	—	1	1	—			
Roads			16	16	—	16	16	—			
Electricity			29	29	—	29	29	—			
Water											
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)			544	521	23	544	521	23			
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			2	2	—	2	2	—			
Elementary Occupations			461	359	122	461	359	122			
<b>TOTAL PERSONNEL NUMBERS</b>		9	1,331	1,118	211	1,331	1,120	211	—	—	—
% Increase						—	0.2%	—	(100.0%)	(100.0%)	(100.0%)
Total municipal employees headcount		8, 10	1,331	1,118	211	1,331	1,120	211			
Finance personnel headcount		8, 10	89	80	9	89	89	—			
Human Resources personnel headcount		8, 10	15	14	1	15	15	—			

**References**

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions



KZN292 Kwadukuzi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>																
Property rates		40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	40,977	491,726	519,529	549,966
Service charges - electricity revenue		72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	72,526	870,312	919,567	971,530
Service charges - water revenue														-	-	-
Service charges - sanitation revenue		5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	62,847	65,529	68,250
Service charges - refuse revenue		140	140	140	140	140	140	140	140	140	140	140	140	1,686	1,739	1,833
Rental of facilities and equipment		2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	32,139	34,366	36,752
Interest earned - external investments		630	630	630	630	630	630	630	630	630	630	630	630	7,686	7,947	8,350
Interest earned - outstanding debtors														-	-	-
Dividends received														-	-	-
Fines, penalties and forfeits		3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	40,020	41,079	41,142
Licences and permits		18	18	18	18	18	18	18	18	18	18	18	18	217	230	243
Agency services		931	931	931	931	931	931	931	931	931	931	931	931	11,188	11,816	12,501
Transfers and subsidies		15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,499	186,995	207,030	225,229
Other revenue		11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	132,476	141,074	148,563
Gains on disposal of PPE														-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>153,814</b>	<b>1,836,153</b>	<b>1,946,933</b>	<b>2,064,359</b>
<b>Expenditure By Type</b>																
Employee related costs		37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	37,854	454,252	483,611	516,594
Remuneration of councillors		2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	24,043	25,067	26,107
Debt impairment		722	722	722	722	722	722	722	722	722	722	722	722	8,662	9,288	9,921
Depreciation & asset impairment		7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	90,644	95,629	100,869
Finance charges		2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	28,713	28,207	28,207
Bulk purchases		55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	55,893	670,713	711,606	739,615
Other materials		1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,004	22,225	23,544
Contracted services		17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	213,649	229,027	243,988
Transfers and subsidies		870	870	870	870	870	870	870	870	870	870	870	870	10,445	8,044	8,816
Other expenditure		25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	25,832	309,990	332,037	359,183
Loss on disposal of PPE														-	-	-
<b>Total Expenditure</b>		<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>152,675</b>	<b>1,832,105</b>	<b>1,944,531</b>	<b>2,059,754</b>
<b>Surplus/(Deficit)</b>		<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>4,048</b>	<b>4,322</b>	<b>4,605</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,000	2,000	7,500	10,750	12,750	11,772	10,500	7,000	4,500	2,700	1,500	1,000	72,872	76,022	75,388
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				2,000	2,000	1,000										
Transfers and subsidies - capital (in-kind - all)														5,000	6,000	
Surplus/(Deficit) after capital transfers & contributions		1,338	2,338	9,838	13,038	14,088	12,110	10,838	7,338	4,838	3,038	1,838	1,328	82,020	85,345	79,989
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/(deficit) of associate														-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>1,338</b>	<b>2,338</b>	<b>9,838</b>	<b>13,038</b>	<b>14,088</b>	<b>12,110</b>	<b>10,838</b>	<b>7,338</b>	<b>4,838</b>	<b>3,038</b>	<b>1,838</b>	<b>1,328</b>	<b>82,020</b>	<b>85,345</b>	<b>79,993</b>

References:

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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KZN292 KwaDukuza - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue by Vote</b>																
Vote 1 - Chief Operations Officer Business Unit		782	782	782	782	782	782	782	782	782	782	782	782	9,382	10,358	11,465
Vote 2 - Corporate Services Business Unit		4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	52,981	55,080	61,739
Vote 3 - Finance Business Unit		47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	47,332	567,961	601,546	635,393
Vote 4 - Economic Development Planning Business Unit		2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	29,384	33,426	32,647
Vote 5 - Community Services and Public Amenities Business Unit		12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	144,756	155,911	169,079
Vote 6 - Community Safety Business Unit		3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	39,958	41,025	42,178
Vote 7 - Civil Engineering and Human Settlement Business Unit		6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	82,465	87,268	92,392
Vote 8 - Electrical Engineering Business Unit		80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	80,998	981,981	1,039,881	1,089,275
Vote 9 - Youth Development Business Unit		436	436	436	436	436	436	436	436	436	436	436	436	5,237	5,871	6,581
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Total Revenue by Vote</b>		<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>158,678</b>	<b>1,914,136</b>	<b>2,030,876</b>	<b>2,136,748</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Chief Operations Officer Business Unit		5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	5,523	66,271	72,680	76,617
Vote 2 - Corporate Services Business Unit		11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	137,627	147,049	159,948
Vote 3 - Finance Business Unit		6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	6,939	83,266	82,618	87,218
Vote 4 - Economic Development Planning Business Unit		4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	58,638	64,684	69,003
Vote 5 - Community Services and Public Amenities Business Unit		18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	18,050	216,597	231,894	246,300
Vote 6 - Community Safety Business Unit		15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	184,970	194,631	207,651
Vote 7 - Civil Engineering and Human Settlement Business Unit		10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	10,704	128,463	139,875	154,036
Vote 8 - Electrical Engineering Business Unit		83,583	82,583	75,083	71,833	70,833	72,812	74,083	77,583	80,083	81,883	83,083	93,583	947,029	1,002,300	1,046,004
Vote 9 - Youth Development Business Unit		771	771	771	771	771	771	771	771	771	771	771	771	9,254	10,120	11,077
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Total Expenditure by Vote</b>		<b>157,340</b>	<b>156,340</b>	<b>148,940</b>	<b>145,590</b>	<b>144,590</b>	<b>146,568</b>	<b>147,640</b>	<b>151,340</b>	<b>153,840</b>	<b>155,640</b>	<b>156,840</b>	<b>167,340</b>	<b>1,832,105</b>	<b>1,945,631</b>	<b>2,059,754</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>1,338</b>	<b>2,338</b>	<b>9,838</b>	<b>13,088</b>	<b>14,088</b>	<b>12,110</b>	<b>10,838</b>	<b>7,338</b>	<b>4,838</b>	<b>3,038</b>	<b>1,838</b>	<b>1,338</b>	<b>82,030</b>	<b>85,345</b>	<b>79,993</b>
Taxation																
Attributable to minorities																
Share of surplus/(deficit) of associate																
<b>Surplus/(Deficit)</b>		<b>1,338</b>	<b>2,338</b>	<b>9,838</b>	<b>13,088</b>	<b>14,088</b>	<b>12,110</b>	<b>10,838</b>	<b>7,338</b>	<b>4,838</b>	<b>3,038</b>	<b>1,838</b>	<b>1,338</b>	<b>82,030</b>	<b>85,345</b>	<b>79,993</b>
<b>References</b>																
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance																

KZN292 KwaDukuza - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year 2020/21	Budget Year '21 2021/22
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		62,751	62,751	62,751	62,751	62,751	62,751	62,751	62,751	62,751	62,751	62,751	62,751	633,018	670,382	711,534
Executive and council		4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	4,457	53,486	56,287	62,473
Finance and administration		48,188	48,188	48,188	48,188	48,188	48,188	48,188	48,188	48,188	48,188	48,188	48,188	578,289	612,717	647,545
Internal audit		106	106	106	106	106	106	106	106	106	106	106	106	1,273	1,317	1,389
<b>Community and public safety</b>		9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	110,581	120,329	125,980
Community and social services		1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	19,464	22,978	21,676
Sport and recreation		4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	56,077	61,913	68,401
Public safety		2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	25,824	25,886	25,932
Housing		766	766	766	766	766	766	766	766	766	766	766	766	9,155	9,416	9,931
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	9,244	110,933	118,102	125,779
Planning and development		2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	26,076	28,971	29,030
Road transport		7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	7,035	84,424	89,523	94,946
<b>Environmental protection</b>		120	120	120	120	120	120	120	120	120	120	120	120	1,435	1,808	1,903
<b>Trading services</b>		87,489	87,489	87,489	87,489	87,489	87,489	87,489	87,489	87,489	87,489	87,489	87,489	1,053,628	1,122,158	1,176,474
Energy sources		80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	80,750	979,004	1,036,731	1,085,942
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	80,619	85,425	90,631
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	158,678	1,914,135	2,030,976	2,119,748
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	25,387	304,645	319,652	342,844
Executive and council		9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	9,330	111,939	120,707	132,288
Finance and administration		15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	15,641	187,683	199,610	204,883
Internal audit		416	416	416	416	416	416	416	416	416	416	416	416	4,983	5,395	5,703
<b>Community and public safety</b>		26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	26,067	312,870	337,083	368,338
Community and social services		3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	3,668	44,022	47,112	50,390
Sport and recreation		9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	113,841	123,026	133,059
Public safety		10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	10,840	130,078	136,371	146,706
Housing		2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	24,869	30,573	39,784
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	15,768	189,220	203,513	213,980
Planning and development		6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	75,671	83,670	88,282
Road transport		9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	110,208	116,111	121,670
<b>Environmental protection</b>		287	287	287	287	287	287	287	287	287	287	287	287	3,441	3,731	4,048
<b>Trading services</b>		90,117	90,117	90,117	90,117	90,117	90,117	90,117	90,117	90,117	90,117	90,117	90,117	1,025,430	1,085,384	1,133,994
Energy sources		82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	82,570	934,869	989,440	1,032,405
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	90,561	96,944	101,609
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		157,340	156,340	148,840	146,590	144,550	145,688	147,840	151,340	153,840	155,640	156,840	167,340	1,832,105	1,945,631	2,059,764
Surplus/(Deficit) before assoc.		1,338	2,338	9,838	13,088	14,088	12,110	10,838	7,338	4,838	3,038	1,838	1,338	82,030	85,345	79,983
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		1,338	2,338	9,838	13,088	14,088	12,110	10,838	7,338	4,838	3,038	1,838	1,338	82,030	85,345	79,983

References

1. Surplus/(Deficit) must reconcile with Budgeted Financial Performance

KZN292 KwaDukuza - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

KZN292 KwaDukuza - Supporting Table SA2B Budgeted multi-year capital expenditure (unrounded vote)			Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
Description	Ref		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Multi-year expenditure to be appropriated</b>	1																
Vote 1 - Chief Operations Officer Business Unit						1,000	1,000	1,000									
Vote 2 - Corporate Services Business Unit																	
Vote 3 - Finance Business Unit						1,000											
Vote 4 - Economic Development Planning Business Unit																	
Vote 5 - Community Services and Public Amenities Business Unit																	
Vote 6 - Community Safety Business Unit																	
Vote 7 - Civil Engineering and Human Settlement Business Unit																	
Vote 8 - Electrical Engineering Business Unit																	
Vote 9 - Youth Development Business Unit																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Capital multi-year expenditure sub-total</b>	2		1,500	10,550	25,880	44,300	47,709	52,551	45,718	32,194	25,842	16,931	12,679	6,000	321,966	246,977	160,300
<b>Single-year expenditure to be appropriated</b>																	
Vote 1 - Chief Operations Officer Business Unit																	
Vote 2 - Corporate Services Business Unit																	
Vote 3 - Finance Business Unit																	
Vote 4 - Economic Development Planning Business Unit																	
Vote 5 - Community Services and Public Amenities Business Unit																	
Vote 6 - Community Safety Business Unit																	
Vote 7 - Civil Engineering and Human Settlement Business Unit																	
Vote 8 - Electrical Engineering Business Unit																	
Vote 9 - Youth Development Business Unit																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Capital single-year expenditure sub-total</b>	2		-	250	2,350	4,520	10,160	13,210	7,850	4,500	7,950	200	5,000	-	56,000	13,235	8,880
<b>Total Capital Expenditure</b>	2		1,500	10,900	28,240	48,820	57,869	65,771	53,578	36,694	33,792	17,131	17,679	6,000	377,966	259,212	169,180

KZN292 KwaDukuzi - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>	<b>1</b>															
<b>Governance and administration</b>		-	-	-	1,300	1,900	1,650	1,200	450	2,400	-	-	-	8,900	5,800	4,850
Executive and council		-	-	-	1,300	1,900	1,650	1,200	450	2,400	-	-	-	8,900	5,800	4,850
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,000	2,200	3,150	5,070	19,459	15,170	8,310	6,550	7,324	2,250	5,170	-	66,853	31,110	13,630
Community and social services		-	1,200	950	1,500	4,898	7,020	2,310	4,100	3,724	550	5,000	-	31,252	10,520	8,310
Sport and recreation		-	-	-	2,570	4,561	7,450	5,300	1,950	3,100	1,200	170	-	28,002	13,220	5,120
Public safety		-	-	-	-	-	-	200	-	-	-	-	-	200	200	200
Housing		1,000	1,000	500	1,000	1,000	700	500	500	500	500	-	-	7,200	7,170	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		500	1,500	13,750	24,250	27,210	28,422	23,950	14,050	5,900	3,071	1,500	-	143,203	145,559	71,728
Planting and development		-	-	-	-	80	350	50	250	-	-	-	-	710	575	500
Road transport		500	1,500	13,750	24,250	27,150	28,072	23,000	13,500	5,900	3,071	1,500	-	142,493	144,994	71,228
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	7,200	11,340	18,200	18,500	20,530	21,018	15,544	16,168	11,510	11,000	6,000	159,210	77,734	78,972
Energy sources		-	6,050	10,000	17,250	17,500	19,800	20,558	14,944	15,065	11,000	11,000	6,000	149,180	77,034	78,322
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	1,150	1,340	950	800	730	450	700	3,100	810	-	-	10,030	700	650
<b>Total Capital Expenditure - Functional</b>	<b>2</b>	<b>1,500</b>	<b>10,900</b>	<b>28,240</b>	<b>48,620</b>	<b>57,869</b>	<b>65,771</b>	<b>53,578</b>	<b>36,694</b>	<b>33,782</b>	<b>17,431</b>	<b>17,670</b>	<b>6,000</b>	<b>377,955</b>	<b>250,212</b>	<b>189,180</b>
<b>Funded by:</b>																
National Government		500	1,500	6,000	9,250	11,750	10,572	9,500	7,000	4,500	2,700	1,500	1,000	65,772	68,852	75,388
Provincial Government		500	500	1,500	1,500	1,000	1,200	1,000	1,000	1,500	1,371	1,670	-	7,200	6,170	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		1,000	2,000	2,000	2,000	1,500	1,500	1,850	1,000	1,500	1,371	170	-	12,891	10,668	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	5,000	6,000	6,000	8,000	8,000	8,000	5,000	5,000	5,000	5,000	1,006	85,853	85,860	75,388
Internally generated funds		500	3,900	12,740	30,070	37,519	48,500	35,228	23,694	22,792	8,060	11,000	5,000	222,103	134,522	50,000
<b>Total Capital Funding</b>		<b>1,500</b>	<b>10,900</b>	<b>28,240</b>	<b>48,620</b>	<b>57,869</b>	<b>65,771</b>	<b>53,578</b>	<b>36,694</b>	<b>33,792</b>	<b>17,431</b>	<b>17,670</b>	<b>6,000</b>	<b>377,955</b>	<b>250,212</b>	<b>189,180</b>

[illegible]

**KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - operational										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										

KZN292 KwaDukuza - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.		Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.	
		Yrs	Number			R thousand	
DOLPHIN COAST WASTE MANAGEMENT	Yrs		MONTH TO MONTH	REFUSE REMOVAL SERVICES		46,749	
PRO SECURE	Yrs		3 YEARS	SECURITY SERVICES		20,098	
ZAMA ZAMA ENGINEERING	Yrs		3 YEARS	REFUSE BAGS CONTRACT		4,690	
SHARKS BOARD	Yrs		CONTINUOUS	SHARK CONTROL EXPENDITURE		4,002	
BALLITO PRO WSL	Yrs		CONTINUOUS	TOURISM		5,937	
VARIOUS CONTRACTORS	Yrs		3 YEARS	GRASS CUTTING CONTRACTORS		41,328	



KZN292 Kwadukuzi - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year	2019/20 Medium Term Revenue & Expenditure Framework				Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total
			2018/19	Budget Year 2019/20	Budget Year 2020/21	Budget Year 2021/22	Budget Year 2022/23	Estimate 2023/24	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29	Contract Value
R Bourasud	1,3	Total	Original Budget											
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
REFUSE REMOVAL SERVICES			43,588	48,749	49,460	52,329	57,562	63,318	69,650	76,615	84,277	92,704	101,575	739,228
SECURITY SERVICES			24,132	20,098	21,263	22,488	24,746	27,121	29,943	32,837	36,231	39,854	43,839	322,799
REFUSE BAGS CONTRACT			4,419	4,680	4,961	5,238	5,782	6,338	6,972	7,689	8,436	9,280	10,208	73,965
SHARK CONTROL EXPENDITURE			3,638	4,002	4,284	4,480	4,827	5,420	5,982	6,558	7,214	7,836	8,729	63,101
TOURISM			7,495	5,937	8,397	8,884	9,773	10,760	11,825	13,008	14,308	15,739	17,313	123,431
GRASS CUTTING CONTRACTORS			36,808	41,329	46,328	51,931	57,124	62,837	69,120	76,032	83,636	91,599	101,199	719,434
Total Operating Expenditure Implication			120,170	122,795	134,634	145,359	159,895	175,864	193,473	212,820	234,102	257,512	283,264	2,038,908
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		225,110	120,277	43,986	188,085	98,063	98,063	191,688	127,884	124,672
Roads Infrastructure		162,000	121,879	22,874	58,590	49,714	49,714	56,536	59,316	55,572
Roads		158,740	117,502	19,207	46,761	39,918	39,918	38,500	43,500	47,000
Road Structures			2,101	1,768	4,500	4,900	4,900	9,650	8,000	
Road Furniture		3,261	2,277	1,899	7,329	4,886	4,886	8,388	7,816	8,672
Capital Spares										
Storm water Infrastructure		-	-	-	1,250	1,250	1,250	-	-	-
Drainage Collection					-	-	-			
Storm water Conveyance					1,250	1,250	1,250			
Attenuation					-	-	-			
Electrical Infrastructure		62,228	(1,779)	20,675	124,625	43,498	43,498	129,252	68,368	69,000
Power Plants					-	-	-			
HV Substations				3,854	90,303	2,633	2,633	100,500	40,000	60,000
HV Switching Station					-	-	-			
HV Transmission Conductors					-	-	-			
MV Substations				2,708	1,920	600	600			
MV Switching Stations					-	-	-			
MV Networks				1,596	5,015	5,672	5,672	10,000	12,000	
LV Networks		62,228	(4,672)	12,518	27,386	34,594	34,594	18,752	16,368	19,000
Capital Spares			2,893		-	-	-			
Water Supply Infrastructure		-	-	-	-	-	-	200	200	100
Dams and Weirs										
Boreholes								200	200	100
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		881	177	437	3,000	3,000	3,000	5,700	-	-
Landfill Sites										
Waste Transfer Stations					3,000	3,000	3,000	5,000		
Waste Processing Facilities								700		
Waste Drop-off Points				342						
Waste Separation Facilities		881	177	95						
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										

Information and Communication Infrastructure	
Data Centres	
Core Layers	
Distribution Layers	
Capital Spares	

-	
-	
-	
600	600
600	600
600	600
-	
-	
-	
-	





KZN292 KwaDukuza - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 21 2020/21	Budget Year 22 2021/22
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			31,831	44,538	20,464	25,372	30,970	30,070	31,311	22,376	12,000
Roads Infrastructure			31,504	38,913	17,857	14,600	22,959	22,959	23,100	17,500	11,000
Roads			31,450	38,913	14,504	14,600	22,925	22,925	23,100	17,500	11,000
Road Structures					3,358	-	34	34			
Road Furniture			54				-	-			
Capital Spares							-	-			
Storm water Infrastructure			-	-	1,354	3,000	3,000	3,000	4,500	3,876	-
Drainage Collection							-	-			
Storm water Conveyance					1,354	3,000	3,000	3,000	4,500	3,876	
Attenuation							-	-			
Electrical Infrastructure			327	5,725	1,252	7,772	4,111	4,111	3,711	1,000	1,000
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors					1,252	5,422	2,711	2,711	2,711		
MV Substations						1,850	1,400	1,400			
MV Switching Stations											
MV Networks						500			1,000	1,000	1,000
LV Networks			327	5,725							
Capital Spares											
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Pump Station											
Retreatment											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets			1,010	2,059	2,900	5,740	8,139	8,139	15,433	-	-
Community Facilities			321	15	1,698	5,433	7,832	7,832	8,581	-	-
Halls			-						1,700		



Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	37,725	59,871	36,320	34,305	42,308	42,388	48,844	24,378	12,000
Renewal of Existing Assets as % of total capex		0.0%	20.6%	21.4%	18.0%	17.8%	17.9%	12.9%	8.4%	7.1%
Renewal of Existing Assets as % of deprecn"		54.2%	94.4%	51.0%	40.4%	49.2%	49.2%	53.9%	25.5%	11.9%



KZN282 Kwabukuzi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	Repairs and maintenance expenditure by Asset Class/Sub-class					
		2016/17		2017/18		Current Year 2018/19	
		Audited Outcome	Audited Outcome	Adjusted Outcome	Adjusted Outcome	Full Year Forecast	Budget Year 2019/20
Infrastructure		37,526	29,782	55,412	39,800	39,800	41,728
Roads Infrastructure		27,064	9,465	19,112	10,129	10,129	11,077
Roads		25,398	8,465	19,754	9,047	9,047	9,754
Road Structures		1,666	1,948	5,358	4,082	4,082	4,223
Capital Spares		-	-	-	-	-	-
Storm water Infrastructure		-	-	7,797	4,721	4,721	5,288
Storm water Conveyance		-	-	7,797	4,721	4,721	5,288
Attenuation		-	-	-	-	-	-
Electrical Infrastructure		10,452	16,696	29,498	23,904	23,904	26,314
Power Plants		-	-	-	-	-	-
HV Substations		-	-	833	-	-	8
HV Switching Stations		-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-
Water Supply Infrastructure		10,452	16,696	14,098	21,370	21,370	22,691
Capital Spares		-	-	-	-	-	-
LV Networks		-	-	162	-	-	-
MV Networks		-	-	493	2,529	2,529	2,678
MV Switching Stations		-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-
Receivers		-	-	-	-	-	-
Boresholes		-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-
Pump Station		-	-	-	-	-	-
Refraction		-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-
Refill Facilities		-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-
Solid Waste Infrastructure		10	-	7	46	46	49
Landfill Sites		10	-	7	-	-	-
Waste Transfer Stations		-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-
Attenuation		-	-	-	-	-	-
MV Substations		-	-	-	-	-	-
LV Networks		-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-
Piers		-	-	-	-	-	-
Revetments		-	-	-	-	-	-
Prismwades		-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-
Delta Canals		-	-	-	-	-	-
Core Layers		-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-
Community Facilities		10,381	27,418	17,799	2,324	2,324	2,470
Health		15,961	15,961	15,961	1,164	1,164	1,223
Community Facilities		1,438	1,438	1,438	1,983	1,983	2,068
Capital Spares		15,523	15,523	15,523	1,154	1,154	1,209
Capital Spares		2,785	2,785	2,785	1,306	1,306	1,363

Centres				17	-	-			
Crèches				50	-	-			
Clinics/Care Centres				40	-	-			
Fire/Ambulance Stations				11	-	-	9	10	11
Testing Stations					-	-			
Museums					-	-			
Galleries					-	-			
Theatres					-	-			
Libraries				68	-	-			
Cemeteries/Crematoria				300	-	-			
Police				204	-	-			
Parks	10,379				-	-			
Public Open Space		16,961	44	12,973	5	6	6	6	6
Nature Reserves					-	-			
Public Abolition Facilities			1,394	837	803	803	851	900	952
Markets					-	-			
Stalls				260	-	-			
Abattoirs					-	-			
Airports					-	-			
Text Ranks/Bus Terminals					-	-			
Capital Spares	2				-	-			
Sport and Recreation Facilities	2,989	11,458	15,361	22,114	361	361	382	404	427
Indoor Facilities				130	-	-			
Outdoor Facilities	2,989	11,458	15,361	21,984	361	361	382	404	427
Capital Spares					-	-			
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments					-	-			
Historic Buildings					-	-			
Works of Art					-	-			
Conservation Areas					-	-			
Other Heritage					-	-			
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property					-	-			
Unimproved Property					-	-			
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property					-	-			
Unimproved Property					-	-			
<b>Other assets</b>	2,774	2,871	2,924	1,178	2,590	2,590	2,742	2,900	3,068
Operational Buildings	2,774	2,871	2,916	1,178	2,590	2,590	2,742	2,900	3,068
Municipal Offices	2,150	2,571	2,575	1,125	2,585	2,585	2,737	2,895	3,062
Pay/Equity Points					-	-			
Building Plan Offices			2	18	-	-			
Workshops			337	27	-	-			
Yards			2	4	4	4	6	5	5
Stores				3					
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares	624								
Housing	-	-	7	-	-	-	-	-	-
Staff Housing									
Social Housing			7						
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	648	654	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	648	654	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications			648	654	-	-			
Land Settlement Software Applications									
Unspecified									
<b>Computer Equipment</b>	80	-	168	12	215	215	352	373	395
Computer Equipment	80		168	12	215	215	352	373	395
<b>Furniture and Office Equipment</b>	-	100	26	57	83	83	83	95	116
Furniture and Office Equipment	-	100	26	57	83	83	83	95	116
<b>Machinery and Equipment</b>	1,479	2,010	1,484	1,973	1,723	1,723	1,826	1,941	2,070
Machinery and Equipment	1,479	2,010	1,484	1,973	1,723	1,723	1,826	1,941	2,070
<b>Transport Assets</b>	8,096	8,262	7,889	9,803	9,907	9,907	10,502	11,124	11,784

Transport Assets	Land	Land	Zoo's, Marine and Non-biological Animals	Zoo's, Marine and Non-biological Animals	RAM as a % of PPE										RAM as % Operating Expenditure											
					1	63,326	68,829	68,420	107,843	55,641	55,641	55,641	55,641	55,641	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
8,098	8,252	7,989	9,803	9,807	8,907	10,502	11,124	11,784	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,584	65,408	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584	68,584

KZN292 KwaDukuza - Supporting Table SA34d Depreciation by asset class

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>			52,928	40,595	45,856	54,157	59,157	59,157	64,751	68,313	72,670
Roads Infrastructure			37,208	17,323	29,205	20,623	23,623	23,623	31,578	33,315	35,147
Roads			36,817	17,323	29,205	20,623	23,623	23,623	31,678	33,315	35,147
Road Structures											
Road Furniture			391								
Capital Spares											
Storm water Infrastructure			-	4,031	78	8,216	8,216	8,216	4,570	4,822	5,087
Drainage Collection				4,031	78	8,216	8,216	8,216	4,670	4,822	5,087
Storm water Conveyance											
Attenuation											
Electrical Infrastructure			15,434	18,948	18,262	24,877	26,877	26,877	28,292	28,848	31,490
Power Plants							-	-			
HV Substations						1,991	1,991	1,991			
HV Switching Station						-	-	-			
HV Transmission Conductors						4,774	6,774	6,774			
MV Substations						-	-	-	28,292	29,848	31,490
MV Switching Stations					18,262	9,941	9,941	9,941			
MV Networks						2,574	2,574	2,574			
LV Networks			15,434	18,948		5,587	5,587	5,587			
Capital Spares											
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Pump Station											
Reticalation											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure			286	294	311	441	441	441	311	328	346
Landfill Sites									311	328	346
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points			286	294	311	441	441	441			
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
<b>Community Assets</b>			4,104	608	603	9,042	10,042	10,042	12,501	13,188	13,914
Community Facilities			2,767	608	603	5,900	6,900	6,900	10,973	11,576	12,213
Halls			2,288			3,722	3,722	3,722			



Transport Assets		3,123	5,840	4,417	6,265	6,265	6,265	4,417	4,859	4,316
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	59,596	63,434	70,332	85,000	86,000	86,000	90,644	95,629	100,695

[illegible]

Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space			142	150	50	50	100	100	100
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	2,682	8,352	5,235	5,235	8,120	2,500	2,500
Indoor Facilities									
Outdoor Facilities			2,652	8,352	5,235	5,235	8,120	2,500	2,500
Capital Spares									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
<b>Other assets</b>	-	-	4,726	-	130	130	4,000	-	-
Operational Buildings	-	-	4,726	-	130	130	4,000	-	-
Municipal Offices			4,726		130	130	4,000		
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Services									
Licences and Rights									
Water Rights									
Effluent Licences									
Solid Waste Licences									
Computer Software and Applications									
Local Settlement Software Applications									
Unspecified									
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets									
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land									
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	-	11,755	32,152	26,115	26,115	55,762	40,268	11,988



Upgrading of Existing Assets as % of total capex	0.0%	0.0%	0.0%	6.9%	16.7%	37.8%	9.3%	11.7%	30.4%	11.7%	30.4%	11.7%	14.0%	01.5%	12.1%	7.7%	11.0%
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KZN292 KwaDukuza - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
R thousand								
<b>Capital expenditure</b>	1							
Vote 1 - Chief Operations Officer Business Unit		-	-	-				
Vote 2 - Corporate Services Business Unit		1,800	800	800	1,990	2,178	2,396	
Vote 3 - Finance Business Unit		4,050	50	50	4,455	4,901	5,391	
Vote 4 - Economic Development Planning Business Unit		710	575	500	781	859	945	
Vote 5 - Community Services and Public Amenities Business Unit		66,259	19,240	11,380	72,885	80,174	88,191	
Vote 6 - Community Safety Business Unit		5,800	4,150	950	6,380	7,018	7,720	
Vote 7 - Civil Engineering and Human Settlement Business Unit		147,093	152,364	73,678	161,802	177,982	195,780	
Vote 8 - Electrical Engineering Business Unit		150,230	78,034	79,322	165,253	181,778	199,956	
Vote 9 - Youth Development Business Unit		2,024	5,000	2,500	2,226	2,449	2,694	
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		377,966	260,212	169,180	415,763	457,339	503,073	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Chief Operations Officer Business Unit		66,271	72,660	76,617	81,214	86,087	91,252	
Vote 2 - Corporate Services Business Unit		137,627	147,049	158,948	169,545	179,717	190,501	
Vote 3 - Finance Business Unit		83,286	82,618	87,218	92,451	97,998	103,878	
Vote 4 - Economic Development Planning Business Unit		58,638	64,684	69,003	73,144	77,532	82,184	
Vote 5 - Community Services and Public Amenities Business Unit		216,597	231,884	248,300	263,198	278,990	295,729	
Vote 6 - Community Safety Business Unit		184,970	194,631	207,551	220,004	233,204	247,196	
Vote 7 - Civil Engineering and Human Settlement Business Unit		128,453	139,675	154,036	163,278	173,075	183,459	
Vote 8 - Electrical Engineering Business Unit		947,029	1,002,300	1,046,004	1,108,765	1,175,290	1,245,808	
Vote 9 - Youth Development Business Unit		9,254	10,120	11,077	11,742	12,446	13,193	
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		1,832,105	1,945,631	2,059,754	2,183,339	2,314,340	2,453,200	-
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		2,210,071	2,205,843	2,228,934	2,599,102	2,771,679	2,956,273	-





Project Name	Project Number	Project Description	Project Status	Project Manager	Project Start Date	Project End Date	Project Budget	Project Actual Cost	Project Variance	Project Risk	Project Impact
Project A	1001	Project A Description	Completed	John Doe	2023-01-01	2023-03-31	\$1,000,000	\$950,000	\$50,000	Low	High
Project B	1002	Project B Description	In Progress	Jane Smith	2023-04-01	2023-06-30	\$2,500,000	\$2,200,000	\$300,000	Medium	Medium
Project C	1003	Project C Description	On Hold	Mike Johnson	2023-07-01	2023-09-30	\$1,500,000	\$1,500,000	\$0	High	Low
Project D	1004	Project D Description	Completed	Sarah Lee	2023-10-01	2023-12-31	\$800,000	\$780,000	\$20,000	Low	Medium
Project E	1005	Project E Description	In Progress	David Kim	2024-01-01	2024-03-31	\$1,200,000	\$1,100,000	\$100,000	Medium	High
Project F	1006	Project F Description	On Hold	Emily White	2024-04-01	2024-06-30	\$900,000	\$900,000	\$0	High	Low
Project G	1007	Project G Description	Completed	Chris Brown	2024-07-01	2024-09-30	\$1,100,000	\$1,050,000	\$50,000	Low	Medium
Project H	1008	Project H Description	In Progress	Alex Green	2024-10-01	2024-12-31	\$1,300,000	\$1,200,000	\$100,000	Medium	High
Project I	1009	Project I Description	On Hold	Mia Black	2025-01-01	2025-03-31	\$1,600,000	\$1,600,000	\$0	High	Low
Project J	1010	Project J Description	Completed	Noah Grey	2025-04-01	2025-06-30	\$1,400,000	\$1,350,000	\$50,000	Low	Medium



K20202 KwaZulu - Supporting Table SA38 Consolidated detailed operational projects

Relevant	Function	Project Description	Project Number	Type	MIS/Service Outcome	BLUF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Physical Location	GPS Longitude	GPS Latitude	Prior year outcomes		2019/20 Budget
													Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	
Overall total/totality: List all operational projects grouped by Function															
Project Operational expenditure															
Total: List all Operational projects grouped by Entity															
Entity A															
Where project A															
Entity B															
Electricity project B															
Entity Operational expenditure															
Total Operational expenditure															

Information  
Not reconcile with Budgeted Operating Expenditure  
Asset class as per table 30 and each table class as per table 30/31  
GRS coordinates correct to seconds. Provide a digital string path on networked infrastructure.  
Project Number consists of NSCDA Project Location and each the example P00000000000000000002\_00000

4096 1 322 674 1 575 527 1 822 405

**2.15****MSCOA IMPLEMENTATION STATUS**



## mscOA Project Dashboard

**Municipality:**

**Kwadrakuzo**

Municipal Category: B1 Jan/19

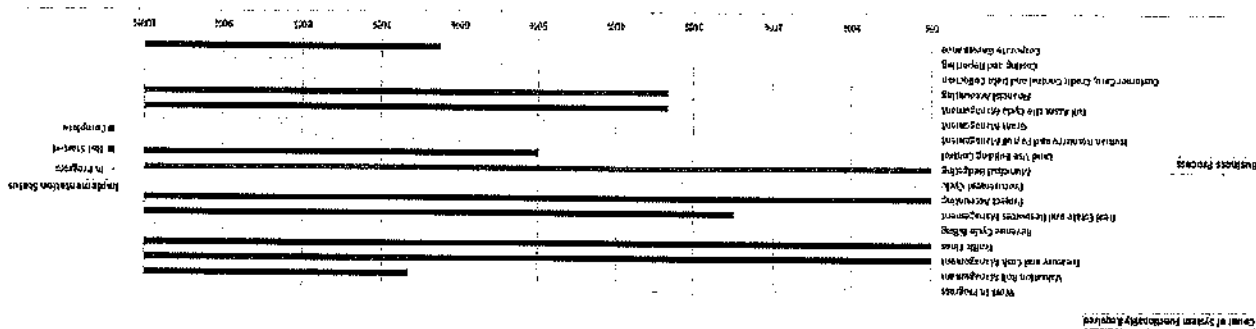
System Service Provider  
Microsoft

**Provincial Treasury's Overall Assessment of the Municipality:**

Management Support

Project implementation status ☒ 10%

5000 0000  
 0000 0000  
 0000 0000



## mscOA Data string Submission Status - Financial Data

Description	FY	Type	Status
Contractal (Final) Budget	2019	OrigB	Submitted for Review
Project Details OrigB	2019	ProjB	Contains Segment Errors
Adjusted Budget	2019	ADJB	Submitted for Review
Project Details Adjust	2019	ProjAD	Submitted for Review
YTD Month 1	2019	M01	Submitted for Review
YTD Month 2	2019	M02	Submitted for Review
YTD Month 3	2019	M03	Submitted for Review
YTD Month 4	2019	M04	Submitted for Review
YTD Month 5	2019	M05	Submitted for Review
YTD Month 6	2019	M06	Submitted for Review
YTD Month 7	2019	M07	Submitted for Review
YTD Month 8	2019	M08	Submitted for Review
YTD Month 9	2019	M09	Submitted for Review
YTD Month 10	2019	M10	Submitted for Review
YTD Month 11	2019	M11	Submitted for Review
YTD Month 12	2019	M12	Submitted for Review
Pre-Audited Actuals	2019	PAUD	Submitted for Review
Modified Actuals (Mo	2019	AUBA	Submitted for Review

Category	Subcategory	Item	Value	Unit	Notes
Capital Expenditure	Equipment	Computer Equipment	100	USD	Original Equipment Budget
		Software Licenses	50	USD	Project Over Budget
		Network Hardware	75	USD	Adjusted Budget
		Security Equipment	120	USD	Project Over Budget
		IT Support Services	30	USD	Adjusted Budget
		Mobile Devices	80	USD	Project Over Budget
		Cloud Storage	40	USD	Adjusted Budget
		Video Conferencing	60	USD	Project Over Budget
		IT Training	20	USD	Adjusted Budget
		IT Infrastructure	150	USD	Project Over Budget
Operating Expenses	Salaries	Salaries	1200	USD	Original Equipment Budget
		Benefits	300	USD	Project Over Budget
		Health Insurance	150	USD	Adjusted Budget
		Life Insurance	100	USD	Project Over Budget
		Disability Insurance	100	USD	Adjusted Budget
		Retirement Plans	200	USD	Project Over Budget
		Professional Fees	50	USD	Adjusted Budget
		Travel Expenses	75	USD	Project Over Budget
		Meals & Entertainment	50	USD	Adjusted Budget
		Transportation	25	USD	Project Over Budget

## Segment Analysis on submission of mSCOA data filings

PROJECT SEGMENT	FUNCTION SEGMENT	FUND SEGMENT	ITEM SEGMENT	TL	JE	COSTING	REGIONAL SEGMENT
Travel and subsistence is linked to municipal running costs, rather than typical workstreams Expenditures: Contracted Services; Maintenance of Municipal Running Costs rather than Project Operational Maintenance			Funded transactions are incorrectly linked to non-funding	There is no unspent transfer and subsidies recognized however there is revenue in item revenue. The incorrect guid has been used	Salaries and Wages are not broken down per the chart	The municipality has implemented costing	The municipality has appropriately used the item segment

## mscOA Data String Submission Status - Non-Financial Data

Borrowing Monitoring-Q3		Borrowing Monitoring-Q3	
BAH01	BAH01	BAH01	BAH01
2019	2019	2019	2019
type	type	type	type
status	status	status	status

Borrowing Monitoring-Q2	BMQ2	Submitted
Borrowing Monitoring-Q3	BMQ3	Submitted
Borrowing Monitoring-Q4	BMQ4	Submitted
Creditors Monthly-M01	CR01	Submitted
Creditors Monthly-M02	CR02	Submitted
Creditors Monthly-M03	CR03	Submitted
Creditors Monthly-M04	CR04	Submitted
Creditors Monthly-M05	CR05	Submitted
Creditors Monthly-M06	CR06	Submitted
Creditors Monthly-M07	CR07	Submitted
Creditors Monthly-M08	CR08	Submitted
Creditors Monthly-M09	CR09	Submitted
Creditors Monthly-M10	CR10	Submitted
Creditors Monthly-M11	CR11	Submitted
Creditors Monthly-M12	CR12	Submitted
Creditors Audited Actuals	CRAU	Submitted
Creditors Pre-Audited	CRPA	Submitted
Debtors Monthly-M01	DB01	Submitted
Debtors Monthly-M02	DB02	Submitted
Debtors Monthly-M03	DB03	Submitted
Debtors Monthly-M04	DB04	Submitted
Debtors Monthly-M05	DB05	Submitted
Debtors Monthly-M06	DB06	Submitted
Debtors Monthly-M07	DB07	Submitted
Debtors Monthly-M08	DB08	Submitted
Debtors Monthly-M09	DB09	Submitted
Debtors Monthly-M10	DB10	Submitted
Debtors Monthly-M11	DB11	Submitted
Debtors Monthly-M12	DB12	Submitted
Debtors Audited Actuals	DBAU	Submitted
Debtors Pre-Audited	DBPA	Submitted
Investment Monitoring-Q1	IMQ1	Submitted
Investment Monitoring-Q2	IMQ2	Submitted
Investment Monitoring-Q3	IMQ3	Submitted
Investment Monitoring-Q4	IMQ4	Submitted
Project Details Adjusted Budget	PRAD	Submitted
Project Details Original Budget	PROR	Submitted
Project Details Tabbed Budget	PRTA	Submitted

This is an status report from the RT Portal. Submissions that are outstanding or submitted with errors must be addressed by the municipality urgently. N/A indicates that the return is not due yet.

Borrowing Monitoring-Q2	BMQ2	Submitted
Borrowing Monitoring-Q3	BMQ3	N/A
Borrowing Monitoring-Q4	BMQ4	N/A
Creditors Monthly-M01	CR01	Submitted
Creditors Monthly-M02	CR02	Submitted
Creditors Monthly-M03	CR03	Submitted
Creditors Monthly-M04	CR04	Submitted
Creditors Monthly-M05	CR05	Submitted
Creditors Monthly-M06	CR06	Submitted
Creditors Monthly-M07	CR07	Submitted
Creditors Monthly-M08	CR08	N/A
Creditors Monthly-M09	CR09	N/A
Creditors Monthly-M10	CR10	N/A
Creditors Monthly-M11	CR11	N/A
Creditors Monthly-M12	CR12	N/A
Creditors Audited Actuals	CRAU	N/A
Creditors Pre-Audited	CRPA	N/A
Debtors Monthly-M01	DB01	Submitted
Debtors Monthly-M02	DB02	Submitted
Debtors Monthly-M03	DB03	Submitted
Debtors Monthly-M04	DB04	Submitted
Debtors Monthly-M05	DB05	Submitted
Debtors Monthly-M06	DB06	Submitted
Debtors Monthly-M07	DB07	Submitted
Debtors Monthly-M08	DB08	N/A
Debtors Monthly-M09	DB09	N/A
Debtors Monthly-M10	DB10	N/A
Debtors Monthly-M11	DB11	N/A
Debtors Monthly-M12	DB12	N/A
Debtors Audited Actuals	DBAU	N/A
Debtors Pre-Audited	DBPA	N/A
Investment Monitoring-Q1	IMQ1	Submitted
Investment Monitoring-Q2	IMQ2	Submitted
Investment Monitoring-Q3	IMQ3	N/A
Investment Monitoring-Q4	IMQ4	N/A
Project Details Adjusted Budget	PRAD	N/A
Project Details Original Budget	PROR	Submitted
Project Details Tabbed Budget	PRTA	Submitted

### Reconciliation of Debtors between Return and mSCOA data string

This report is generated from the National Treasury Local Government Dashboard and compares the SCS schedule with the CR schedule.

This information is for reference purposes for review and reconciliation. It should not be used for the purposes of reconciliation. It is not a substitute for the reconciliation process.

The Municipality should ensure that the Budget Return Totals agree with the mSCOA Totals.

2018	Month	Budget Return Age Analysis	Budget Return Financial	Difference in BR Reporting	mSCOA Age Analysis	mSCOA Financial	Difference in mSCOA Reporting
Debtors - MYM	M01	158 691	197 802	29 110	158 691	6 311	-162 381
	M02	160 304	200 977	20 673	160 304	18 246	-162 058
	M03	190 800	205 447	18 647	190 800	14 917	-175 883
	M04	178 478	196 930	19 452	178 478	-21 422	-200 900
	M05	185 651	207 828	22 176	185 651	12 855	-172 796
	M06	196 514	263 418	66 904	196 514	23 323	-173 191
	M07	199 069	275 355	76 286	199 119	33 994	-165 125
	M08	231 955	318 625	86 670	231 955	41 231	-190 744
	M09	240 895	254 436	-13 841	240 995	20 221	-230 774
	M10	121 242	311 938	190 696	207 431	-16 792	-234 223
	M11	351 670	232 802	-118 868	232 635	-58 914	-273 548
	M12	107 713	126 765	22 052	191 950	-64 803	-276 750
	Total	2 254 082	2 801 722	447 640	2 285 522	-30 651	-1 416 876

Difference between BR & mSCOA -41 449 2 022 076

This report is generated from the National Treasury Local Government Dashboard and compares the SCS schedule with the CR schedule.

This information is for reference purposes for review and reconciliation. It should not be used for the purposes of reconciliation. It is not a substitute for the reconciliation process.

The Municipality should ensure that the Budget Return Totals agree with the mSCOA Totals.

2019	Month	Budget Return Age Analysis	Budget Return Financial	Difference in BR Reporting	mSCOA Age Analysis	mSCOA Financial	Difference in mSCOA Reporting
Debtors - MYM	M01	203 544	170 158	-33 385	203 544	221 502	17 959
	M02	249 196	231 986	-17 210	249 136	30 484	-238 652
	M03	262 886	211 240	-51 646	262 886	20 905	-241 981
	M04	231 120	209 690	-21 430	231 120	-43 203	-274 323
	M05	242 722	233 492	-9 230	242 722	25 802	-218 920
	M06	240 243	240 184	-59	240 243	6 691	-293 551
	M07	252 485	233 950	-18 536	0	-16 233	-16 233
	M08						
	M09						
	M10						
	M11						
	M12						
	Total	1 682 136	1 530 710	-151 427	1 429 653	223 951	-1 205 700

Difference between BR & mSCOA -302 429 1 225 749

### Alignment of Debtors Aged Analysis between S71 Reports and mSCOA Submissions - M06/2019

By Income Source

Income Source	S71 Report	mSCOA	Difference
Trade and Other Receivables from Exchange Transactions - Other	1260	0	1260
Trade and Other Receivables from Exchange Transactions - Electricity	1340	38 609 610	49 766 781
Receivables from Exchange Transactions - Property Rates	1400	122 643 972	122 643 972
Receivables from Exchange Transactions - Waste Water Management	1600	0	1600
Receivables from Exchange Transactions - Waste Management	1700	17 323 436	18 181 878
Receivables from Exchange Transactions - Property Rates	1700	1 742 101	1 742 101
Receivables from Exchange Transactions - Property Rates	1810	17 701 464	26 722 772
Interest on Agreed Debtor Accounts	1820	0	1820
Receivable unacknowledged, irregular or late and material expenditure	1900	23 802 288	26 448 210
Other	1910	0	1910
Total	13 100	130 226 150	130 226 150

By Customer Group

Customer Group	S71 Report	mSCOA	Difference
Organ of State	2200	6 188 954	23 615 708
Commercial	2300	81 138 830	40 459 061
Municipalities	2400	146 989 147	124 889 055
Other	2500	0	46 706 322
Total	9 500	134 317 131	175 670 146

### Alignment of Creditors Aged Analysis between Budget Return forms and mSCOA Data string

Corporate Governance	<p>Empowerment is evident on a few individuals and not on organizational reform.</p> <p>Documentation is a combination of automated and manual processes.</p> <p>Workflows are a combination of automated and manual processes.</p> <p>Document Management System is under further development.</p> <p>The Mungahat reports are able to be generated. However, the "Self or completed" Customer Information System is outstanding. Duplicates have arisen when reports are generated using Excel/Word.</p> <p>The Annual Financial Statements were prepared using MS Office (Excel) internally by Municipal officials at the municipality. The Trial Balance from Mungahat was exported into Excel. The import into CareWare has been a challenge. This issue has been to do with Mungahat. Going forward, finance officials have indicated that the CareWare functionality will be tested via the preparation of interim financial statements.</p> <p>Risk Register is maintained in excel.</p>	<p>Errors reflected on the 2019 PRCR &amp; PTRA are being worked on by municipal officials. Not electronically linked to Performance Information System as the Performance Management System is a manual system.</p> <p>No settlement differences were recognized as outstanding payables to creditors. Ad-hoc/sundry requests for goods and services is a manual process (follow cheque request).</p> <p>The timing of the charges and recovery is a challenge. Certain recoveries have not been completed for example, labour and sundries. Tariffs will be implemented for electricity (under copying to supercede current process. The electricity needs to be tariff driven. NERSA rates are updated annually.</p> <p>The municipality's PFM processes are manual. Currently, the municipality's fixed asset register is prepared using the BADA system. Capital Work-In-Progress (WIP) is reflected on BADA.</p>	<p>Physical Accounting</p> <p>The municipality's PFM processes are manual. Currently, the municipality's fixed asset register is prepared using the BADA system. Capital Work-In-Progress (WIP) is reflected on BADA.</p>	<p>Financial Accounting</p> <p>Municipal accounts only. The bank statements are imported and the payments are allocated on the cashbook module.</p> <p>Mungahat have indicated that the petty cash module will integrate with the general ledger on the release of Mungahat 7.3</p> <p>Manual capital of information for investments out to Mungahat. Interest income is not calculated by the Mungahat system. MS Office (Excel) is used as an investment register (for 25 investments account).</p>	<p>Treasury and Cash Management</p> <p>Requisitions are pending/updated on Mungahat but are limited through manual interventions, with requisitions being checked by the Supply Chain Management (SCM) Unit. Budget restrictions are also in place for requisitions.</p> <p>The evaluation between R300 000 to R200 000 is a manual process. The Mungahat process (R300 000 to R200 000) functionality on Mungahat has not been fully tested.</p> <p>Supplier selection is manually performed. Not linked to RFQ CSD. Supplier verification is a manual process against MT CSD.</p> <p>Contract management and award payment are also a manual process.</p> <p>Testing and training may be required from Mungahat to ensure that processes will be fully functioning.</p> <p>Inventory is tracked (electrical and mechanical spares, uniforms, and toilet rolls. Inventory is recorded using the Mungahat system. However, the impairment/write-downs inventory is not reliable value functionality has to be tested.</p>	<p>Procurement Cycle</p>

Lookup Ref	Description	Budget BR	Budget M3024	Budget 041	YTD Actual BR	YTD Actual M3024	YTD Actual 041
(K2025-1)	Total Revenue	1 525 512 294	1 525 512 294	-	881 140 219	881 123 619	85 843 199)
(K2025-2)	(Including capital transfers and contributions)						
(K2025-2)	Total Expenditure	1 829 267 700	1 824 761 704	4	1 650 327 422	1 646 329 052	(1 670)
(K2025-3)	Expenditure for	2 255 904	745 616	16)	100 611 907	107 764 427	8 984 580)
(K2025-4)	Capital expenditure	344 761 746	344 761 746	1	50 471 632	55 748 615	53 123 001)

[illegible]

Difference between BR & MSCOA									
Month	App. Analysis	Budget Estimate	Difference in BR	MSCOA	App. Analysis	Reporting	App. Analysis	Reporting	App. Analysis
2018									
M01	90 833	179 584	88 752	7 814	-84 093	-16 905			
M02	113 903	139 303	25 403	6 522	-9 823	-16 446			
M03	141 684	237 879	96 195	7 794	-9 352	-4 401			
M04	90 755	245 295	154 540	7 066	-8 699	-10 768			
M05	49 102	249 951	160 849	7 396	7 418	522			
M06	102 576	309 525	207 049	7 886	27 403	18 517			
M07	94 436	304 656	210 220	8 277	-4 062	-13 299			
M08	103 023	307 829	204 806	11 873	3 265	-8 608			
M09	91 826	239 598	147 772	11 848	18 416	6 566			
M10	95 268	339 557	244 289	9 589	18 006	8 516			
M11	223 636	171 546	-52 092	40 708	-58 829	-23 114			
M12	203 476	221 657	18 181	0	-69 257	-165 838			
Total	1 469 469	2 940 585	1 471 116	96 736					
Difference between BR & MSCOA									
Month	App. Analysis	Budget Estimate	Difference in BR	MSCOA	App. Analysis	Reporting	App. Analysis	Reporting	App. Analysis
2019									
M01	90 833	179 584	88 752	7 814	-54 093	-61 905			
M02	113 903	139 303	25 403	6 522	-9 823	-16 446			
M03	141 684	237 879	96 195	7 794	-9 352	-4 401			
M04	90 755	245 295	154 540	7 066	-8 699	-10 768			
M05	49 102	249 951	160 849	7 396	7 418	522			
M06	102 576	309 525	207 049	7 886	27 403	18 517			
M07	94 436	304 656	210 220	8 277	-4 062	-13 299			
M08	103 023	307 829	204 806	11 873	3 265	-8 608			
M09	91 826	239 598	147 772	11 848	18 416	6 566			
M10	95 268	339 557	244 289	9 589	18 006	8 516			
M11	223 636	171 546	-52 092	40 708	-58 829	-23 114			
M12	203 476	221 657	18 181	0	-69 257	-165 838			
Total	1 469 469	2 940 585	1 471 116	96 736					
Difference between BR & MSCOA									
Month	App. Analysis	Budget Estimate	Difference in BR	MSCOA	App. Analysis	Reporting	App. Analysis	Reporting	App. Analysis
2019									
M01	90 833	179 584	88 752	7 814	-54 093	-61 905			
M02	113 903	139 303	25 403	6 522	-9 823	-16 446			
M03	141 684	237 879	96 195	7 794	-9 352	-4 401			
M04	90 755	245 295	154 540	7 066	-8 699	-10 768			
M05	49 102	249 951	160 849	7 396	7 418	522			
M06	102 576	309 525	207 049	7 886	27 403	18 517			
M07	94 436	304 656	210 220	8 277	-4 062	-13 299			
M08	103 023	307 829	204 806	11 873	3 265	-8 608			
M09	91 826	239 598	147 772	11 848	18 416	6 566			

Grant Management	The unspent conditional grants register is on MS Office (Excel). Vendor engagements with Munsoft have to take place regarding the grant module.
Asset Management	<p>(a) The reason why the Munsoft Fixed Asset Register Module was not used was due to:</p> <p>(i) Inconsistencies in the depreciation calculations.</p> <p>(ii) System challenges in accounting for reassessment of remaining useful lives.</p> <p>(iii) System challenges in accounting for completed projects.</p> <p>(iv) Challenges of the VIP sub-module within the Asset Module.</p> <p>(b) The BAUD system (Web) is used as the fixed asset register. The Budget facility is available, however, it has not been tested on the BAUD (Web) system. The level of the Budget facility needs to be ascertained (either sub-system or core system). Journals were passed on the Munsoft general ledger for depreciation, WIP, Impairments and prior period errors.</p> <p>(c) Planned maintenance system on electricity infrastructure (Pragya Africa).</p> <p>(d) The pavement management system (including roads and stormwater) is in progress.</p>
Real Estate and Resource Management	<p>Functionality not available from vendor currently.</p> <p>Leased Assets are maintained on BAUD</p>
HR and Payroll	<p>(a) The organograms is not on VIP. The organograms for budgeted positions are currently on Microsoft Visio and will be included into VIP once upgrade has been completed.</p> <p>(b) Leave forms are monthly approved. VIP 300 was procured. Challenges are being experienced with VIP, especially with on-line access to VIP for the user departments for leave applications.</p> <p>(c) VIP and Munsoft have been working on the integration, the challenge was with the municipality validating the data against the chart prior to migration.</p> <p>(d) Clocking system is place however not linked to the payroll.</p>
Customer Care, Credit Control and Debt Collection	<p>Combination of both MS Office (Excel) and Munsoft. The categorisation of debtors on Munsoft will have to be assessed by the municipality. The disconnection notices are from Munsoft. The Debtors Masterfile is also on Munsoft.</p> <p>On final demand, handed over to a panel of attorneys. Indigent policies and registers are updated on an annual basis (manual process). The provision for doubtful debts performed manually.</p>
Valuation Roll Management	<p>Adjustments/monthly maintenance are performed manually. Initially, a once-off, data upload from the valuation roll (in MS Office (Excel)). Going forward, there will be a tender process for the change in value.</p> <p>ESRI is used - integration is outstanding</p>
Revenue and Billing	<p>Meter readings for electricity is a manual process and the readings are captured on to Munsoft.</p> <p>Information from the daily Contour reports is captured on to Munsoft. A tender process is currently being undertaken to get a vendor for the back-end IT system. The Contour system does not have all the ERF numbers.</p> <p>Traffic fine system - TCS and Munsoft platforms are different. Integration to be discussed</p>

## mSCOA Project Dashboard

Municipality:

**Kwadrakusa**

Municipal Category: B1 Jan/19

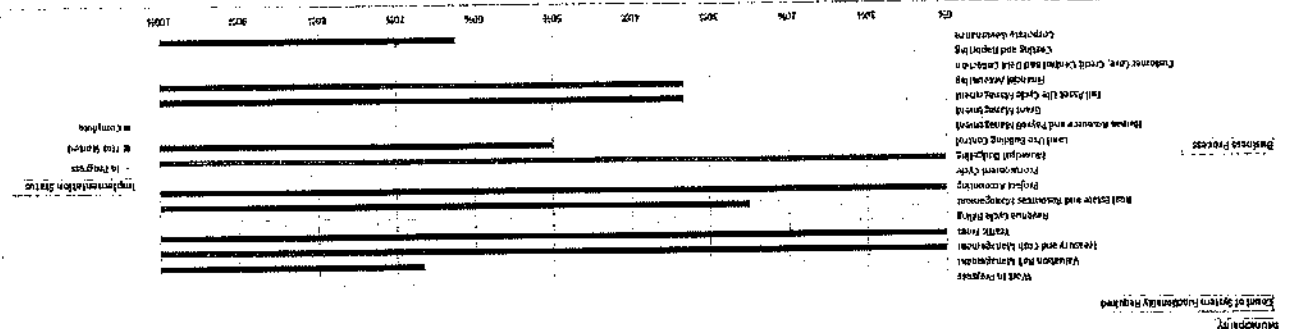
System Service Provider  
Microsoft

### Provincial Treasury's Overall Assessment of the Municipality:

Management Support

Project implementation status	%01
Completed	100
In progress	10
Not started	10

Legend: Red  
Green  
Yellow  
Black



## Systems Implementation Status

[illegible]

## MSCOA Data String Submission Status - Financial Data

## Segment Analysis on submission of mSCOA data filings

PROJECT SEGMENT	FUNCTION SEGMENT	FUND SEGMENT	ITEM SEGMENT
Treeland subsistence is linked to municipal running costs, rather than typical workstreams Expenditure; Contracted Services; Maintenance of Unspecified Assets is linked to Departmental Municipal Wastewater Cost rather than Project Operational Malware since			
		Paid transactions are incorrectly linked to non-funding	
			- K - There is no unpaid transfer and subsidies recognized however there is revenue in Kern revenue. The incorrect guid has been used
			- E - The Remuneration of Councilors has not included all the Kern account classifications. Salaries and Wages are not broken down per the chart
			COSTING The municipality has implemented costing
			REGION SEGMENT The municipality has appropriately used the item segment

## msCOA Data String Submission Status - Non-Financial Data

Borrowing History - Q1		Borrowing History - Q2		Borrowing History - Q3		Borrowing History - Q4	
Description	Status	Description	Status	Description	Status	Description	Status
2019		2019		2019		2019	

Borrowing Monitoring-Q2	BMQ2	
Borrowing Monitoring-Q3	BMQ3	
Borrowing Monitoring-Q4	BMQ4	
Creditors Monthly-M01	CR01	
Creditors Monthly-M02	CR02	
Creditors Monthly-M03	CR03	
Creditors Monthly-M04	CR04	
Creditors Monthly-M05	CR05	
Creditors Monthly-M06	CR06	
Creditors Monthly-M07	CR07	
Creditors Monthly-M08	CR08	
Creditors Monthly-M09	CR09	
Creditors Monthly-M10	CR10	
Creditors Monthly-M11	CR11	
Creditors Monthly-M12	CR12	
Creditors Audited Actuals	CRAU	
Creditors Pre-Audited	CRPA	
Debtors Monthly-M01	DB01	
Debtors Monthly-M02	DB02	
Debtors Monthly-M03	DB03	
Debtors Monthly-M04	DB04	
Debtors Monthly-M05	DB05	
Debtors Monthly-M06	DB06	
Debtors Monthly-M07	DB07	
Debtors Monthly-M08	DB08	
Debtors Monthly-M09	DB09	
Debtors Monthly-M10	DB10	
Debtors Monthly-M11	DB11	
Debtors Monthly-M12	DB12	
Debtors Audited Actuals	DBAU	
Debtors Pre-Audited	DBPA	
Investment Monitoring-Q1	IMQ1	
Investment Monitoring-Q2	IMQ2	
Investment Monitoring-Q3	IMQ3	
Investment Monitoring-Q4	IMQ4	
Project Details Adjusted Budget	PRAD	
Project Details Original Budget	PROR	
Project Details Tabbed Budget	PRTA	

This is an status report from the NY Portal. Submissions that are outstanding or submitted with errors must be addressed by the municipality urgently. #N/A indicates that the return is not due yet.

Borrowing Monitoring-Q2	BMQ2	
Borrowing Monitoring-Q3	BMQ3	#N/A
Borrowing Monitoring-Q4	BMQ4	#N/A
Creditors Monthly-M01	CR01	
Creditors Monthly-M02	CR02	
Creditors Monthly-M03	CR03	
Creditors Monthly-M04	CR04	
Creditors Monthly-M05	CR05	
Creditors Monthly-M06	CR06	
Creditors Monthly-M07	CR07	
Creditors Monthly-M08	CR08	#N/A
Creditors Monthly-M09	CR09	#N/A
Creditors Monthly-M10	CR10	#N/A
Creditors Monthly-M11	CR11	#N/A
Creditors Monthly-M12	CR12	#N/A
Creditors Audited Actuals	CRAU	#N/A
Creditors Pre-Audited	CRPA	#N/A
Debtors Monthly-M01	DB01	
Debtors Monthly-M02	DB02	
Debtors Monthly-M03	DB03	
Debtors Monthly-M04	DB04	
Debtors Monthly-M05	DB05	
Debtors Monthly-M06	DB06	
Debtors Monthly-M07	DB07	
Debtors Monthly-M08	DB08	#N/A
Debtors Monthly-M09	DB09	#N/A
Debtors Monthly-M10	DB10	#N/A
Debtors Monthly-M11	DB11	#N/A
Debtors Monthly-M12	DB12	#N/A
Debtors Audited Actuals	DBAU	#N/A
Debtors Pre-Audited	DBPA	#N/A
Investment Monitoring-Q1	IMQ1	
Investment Monitoring-Q2	IMQ2	
Investment Monitoring-Q3	IMQ3	#N/A
Investment Monitoring-Q4	IMQ4	#N/A
Project Details Adjusted Budget	PRAD	#N/A
Project Details Original Budget	PROR	
Project Details Tabbed Budget	PRTA	

### Reconciliation of Debtors between Return and mSCOA data string

This report is generated from the National Treasury Local Government Database and compares the S71 schedule with the CR Schedule.

This information is for reference purposes for your and municipal use should understand the differences between the various schedules in line with the requirements from National Treasury that there must be perfect alignment between these schedules.

The Municipality should ensure that the Budget Return Totals agree with the mSCOA Totals

2018	Month	Budget Return Age Analysis	Budget Return Financial	Difference in BR Reporting	mSCOA Age Analysis	mSCOA Financial	Difference in mSCOA Reporting
Debtors - IYM	M01	168 693	197 801	29 110	168 693	6 811	-162 381
	M02	180 304	200 977	20 673	180 304	18 246	-162 058
	M03	190 800	209 447	18 647	190 800	14 917	-175 883
	M04	178 478	198 890	19 452	178 478	-23 422	-200 800
	M05	185 651	207 826	22 176	185 651	12 655	-172 796
	M06	196 514	263 418	66 904	196 514	23 323	-173 191
	M07	199 069	275 355	76 286	199 069	13 994	-185 125
	M08	221 955	318 625	96 670	221 955	41 211	-190 744
	M09	240 995	254 836	-13 841	240 995	20 231	-220 774
	M10	351 670	313 928	-37 742	351 670	-16 792	-224 228
	M11	307 713	232 802	-74 911	307 713	-58 914	-271 549
	M12	307 713	129 765	-177 948	307 713	-84 803	-278 750
	Total	2 954 082	2 801 722	-152 360	2 954 082	-30 851	-2 416 373

Difference between BR & mSCOA -152 360 -30 851

This report is generated from the National Treasury Local Government Database and compares the S71 schedule with the CR Schedule.

This information is for reference purposes for your and municipal use should understand the differences between the various schedules in line with the requirements from National Treasury that there must be perfect alignment between these schedules.

The Municipality should ensure that the Budget Return Totals agree with the mSCOA Totals

2019	Month	Budget Return Age Analysis	Budget Return Financial	Difference in BR Reporting	mSCOA Age Analysis	mSCOA Financial	Difference in mSCOA Reporting
Debtors - IYM	M01	203 544	170 158	-33 385	203 544	221 502	17 959
	M02	249 135	231 986	-17 150	249 135	80 484	-238 654
	M03	262 886	211 240	-51 646	262 886	20 905	-241 981
	M04	231 120	209 690	-21 430	231 120	-43 201	-274 321
	M05	242 722	233 482	-9 240	242 722	23 802	-218 920
	M06	240 243	240 184	-59	240 243	6 691	-233 552
	M07	252 495	223 560	-28 935	252 495	-16 233	-16 233
	M08						
	M09						
	M10						
	M11						
	M12						
	Total	1 682 336	1 520 710	-161 627	1 682 336	229 951	-3 205 740

Difference between BR & mSCOA -161 627 -3 205 740

### Alignment of Debtors Aged Analysis between S71 Reports and mSCOA Submissions - M06/2019

#### By Incoming Source

	S71	mSCOA	Difference
Trade and Other Receivables from Exchange Transactions - Water	1500	0	-1 021 753
Trade and Other Receivables from Exchange Transactions - Electricity	1500	66 400 619	64 878 869
Receivables from Non-exchange Transactions - Property Rates	1500	122 653 972	120 133 469
Receivables from Exchange Transactions - Water Management	1500	0	0
Receivables from Exchange Transactions - Water Management	1500	17 005 489	16 191 679
Receivables from Exchange Transactions - Property Rates	1500	1 742 184	1 742 184
Receivables from Exchange Transactions - Property Rates	1500	67 261 484	28 722 712
Receivables from Exchange Transactions - Property Rates	1500	0	0
Receivables from Exchange Transactions - Property Rates	1500	33 400 336	28 419 816
Other	1500	0	-2 010 552
Total	1500	137 160 411	136 138 658

#### By Customer Group

	S71	mSCOA	Difference
General	2300	8 338 654	6 038 724
Organic of State	2300	68 138 937	40 400 001
Commercial	2400	148 956 147	129 291 019
Municipalities	2500	6	40 130 532
Other	2600	0	-40 130 532
Total	2300	167 433 744	167 433 744

### Alignment of Creditors Aged Analysis between Budget Return forms and mSCOA Data string

Corporate Governance	<p>The Annual Financial reports are able to be generated. However, the "Full or complete" Caseware implementation is under further development.</p> <p>The Annual Financial reports are generated using MS Excel. The import into Caseware is a challenge. This issue has been logged with Microsoft. Going forward, finance officials have indicated that the Caseware functionality will be tested via the preparation of interest financial statements.</p> <p>Risk Register is maintained in excel</p>
Infrastructure Building	<p>Errors reflected on the 2019 PRCR &amp; PFA are being worked on by municipal officials. Not electronically fileable. The Performance Management System is a manual system.</p>
Financial Accounting	<p>No settlement discounts are recognized on Microsoft. The discounts taken are reflected as outstanding payables to creditors. Ad hoc/inventory requests for goods and services is a manual process (direct cheque request).</p>
Costing Module	<p>The timing of the changes and recoveries is a challenge. Cash-in-recoveries have not been completed (for example, labour and vehicle). Tariffs will be implemented for electricity (gender costing) to support current processes. The electricity needs to be tariff driven. NERSA rates are updated annually.</p>
Project Accounting	<p>The municipality's PFI processes are manual. Currently, the municipality's fixed asset register is prepared using the BULO system. Capital Work-In-Progress (WIP) is reflected on BULO.</p>
Treasury and Cash Management	<p>Primary bank accounts only. The bank statements are imported and the payments are allocated on the cashbook module.</p> <p>Microsoft have indicated that the petty cash module will integrate with the general ledger on the release of Microsoft 7.1.3</p> <p>Manual capturing of information for interest rates on to Microsoft. Interest Income is not calculated by the Microsoft system. MS Office (Excel) is used as an investment register (e.g. 25 Investment Accounts).</p> <p>Engagements will be tied with the system vendor (Microsoft).</p>
Procurement Cycle	<p>The requisitions are "pending/approved" on Microsoft but are limited through manual interventions, with requisitions being checked by the Supply Chain Management (SCM) Unit. Budget restrictions are also in place for requisitions.</p> <p>The evaluation is manual. It is linked to NT CSD. Supplier verification is a manual process against NT CSD.</p> <p>Supplier selection is manual. It is linked to NT CSD. Supplier verification is a manual process against NT CSD.</p> <p>Contract to management and supply payments are also a manual process.</p> <p>Testing and auditing may be required from Microsoft, to ensure that processes will be functioning.</p> <p>Functionality has to be tested.</p> <p>Functions include warehouse and mechanical stores, uniforms, and toilet rolls. Inventory is recorded using the BULO system. However, the implementation/roll-down inventory to not reliable value.</p>

## Challenges at the municipality

Lookup Ref	Description	Budget#B	Budget#MCOA	Budget#IB	YTD Actual#B	YTD Actual#MCOA	YTD Actual#IB
K04982-1	Initial Reserve (including capital transfers and commitments)	1 606 512.704	1 606 507.794	-	601 140.259	606 128.819	6 643.790
K02982-2	1 (nd) E-spenditure	1 604 267.780	1 604 267.784	5	709 327.422	709 327.952	17 636
K02982-3	Supplement(s) for the year	745.004	745.010	69	707 812.407	707 784.427	18 981.629
K02992-4	Capital expenditure	346 761.745	346 761.745	1	50 671.697	52 744.615	25 123.051

Alignment of the Budget Return Form to MSCOA Data String (ORGB 2018/2019)

Account	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609</
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Alignment of Creditor Aged Analysis between S71 Reports and mSCOA Submissions - M06/2019

Difference between BR & MSCOA									
	MSCOA	Report	Report	Report	Report	Report	Report	Report	Report
MO1	-61.905	-54.081	7.814	68.252	129.984	7.814	68.252	129.984	7.814
MO2	-16.346	-8.623	6.522	15.401	139.903	6.522	15.401	139.903	6.522
MO3	-4.403	-3.669	7.754	96.195	237.629	7.754	96.195	237.629	7.754
MO4	-10.768	-8.699	7.068	154.540	245.295	7.068	154.540	245.295	7.068
MO5	52.7	7.918	7.986	160.849	249.951	7.986	160.849	249.951	7.986
MO6	157.517	27.408	7.986	207.049	309.625	7.986	207.049	309.625	7.986
MO7	-13.297	-4.962	8.277	210.202	304.663	8.277	210.202	304.663	8.277
MO8	-5.606	-3.265	11.873	204.906	307.829	11.873	204.906	307.829	11.873
MO9	6.555	18.416	11.848	147.774	239.598	11.848	147.774	239.598	11.848
M10	8.416	18.006	9.589	238.289	333.557	9.589	238.289	333.557	9.589
M11	-63.537	-52.829	10.708	-51.072	171.544	10.708	-51.072	171.544	10.708
M12	-23.314	-22.314	0	18.181	221.652	0	18.181	221.652	0
Total	-155.693	-69.157	96.736	1,491.116	2,540.565	96.736	1,491.116	2,540.565	96.736

Difference between BR & MSCOA									
	MSCOA	Report	Report	Report	Report	Report	Report	Report	Report
MO1	-81.905	-54.091	7.814	68.252	129.984	7.814	68.252	129.984	7.814
MO2	-16.401	-8.623	6.522	15.401	139.903	6.522	15.401	139.903	6.522
MO3	-4.401	-3.832	7.754	96.195	237.629	7.754	96.195	237.629	7.754
MO4	-10.765	-6.699	7.068	154.540	245.295	7.068	154.540	245.295	7.068
MO5	52.7	7.918	7.986	160.849	249.951	7.986	160.849	249.951	7.986
MO6	157.522	27.403	7.986	207.049	309.625	7.986	207.049	309.625	7.986
MO7	-13.297	-4.963	8.277	210.202	304.663	8.277	210.202	304.663	8.277
MO8	-5.606	-3.265	11.873	204.906	307.829	11.873	204.906	307.829	11.873
MO9	6.555	18.416	11.848	147.774	239.598	11.848	147.774	239.598	11.848
M10	8.416	18.006	9.589	238.289	333.557	9.589	238.289	333.557	9.589
M11	-63.537	-52.829	10.708	-51.072	171.544	10.708	-51.072	171.544	10.708
M12	-23.314	-22.314	0	18.181	221.652	0	18.181	221.652	0
Total	-86.619	-33.901	92.718	933.038	1,656.902	92.718	933.038	1,656.902	92.718

Grant Management	The unspent conditional grants register is on MS Office (Excel). Vendor engagements with Munsoft have to take place regarding the grant module.
Asset Management	<p>(a) The reason why the Munsoft Fixed Asset Register Module was not used was due to:</p> <p>(i) Inconsistencies in the depreciation calculations.</p> <p>(ii) System challenges in accounting for reassessment of remaining useful lives.</p> <p>(iii) System challenges in accounting for completed projects.</p> <p>(iv) Challenges of the VIP sub-module within the Asset Module.</p> <p>(b) The BAUD system (Web) is used as the fixed asset register. The Budget facility is available, however, it has not been tested on the BAUD (Web) system. The level of the Budget facility needs to be ascertained (either sub-system or core system). Journals were passed on the Munsoft general ledger for depreciation, WIP, impairments and prior period errors.</p> <p>(c) Planned maintenance system on electricity infrastructure (Pregame Africa).</p> <p>(d) The pavement management system (including roads and stormwater) is in progress.</p>
Real Estate and Resource Management	<p>Functionally not available from vendor currently.</p> <p>Leased Assets are maintained on BAUD</p>
HR and Payroll	<p>(a) The organogram is not on VIP. The organograms for budgeted positions are currently on Microsoft Visio and will be included into VIP once upgrade has been completed.</p> <p>(b) Leave forms are manually approved. VIP 300 was procured. Challenges are being experienced with VIP, especially with on-line access to VIP for the user departments for leave applications.</p> <p>(c) VIP and Munsoft have been working on the integration, the challenge was with the municipality validating the data against the chart prior to migration.</p> <p>(d) Clocking system is place however not linked to the payroll.</p>
Customer Care, Credit Control and Debt Collection	<p>Combination of both MS Office (Excel) and Munsoft. The categorisation of debtors on Munsoft will have to be assessed by the municipality. The disconnection notices are from Munsoft. The Debtors Masterfile is also on Munsoft.</p> <p>On final demand, handed over to a panel of attorneys. Indigent policies and registers are updated on an annual basis (manual process). The provision for doubtful debts performed manually.</p>
Valuation Roll Management	<p>Adjustments/monthly maintenance are performed manually. Initially, a once-off, data upload from the valuation roll (in MS Office (Excel)). Going forward, there will be a tender process for the change in value.</p> <p>ESRI is used - integration is outstanding</p>
Revenue and Billing	<p>Meter readings for electricity is a manual process and the readings are captured on to Munsoft.</p> <p>Information from the daily Contour reports is captured on to Munsoft. A tender process is currently being undertaken to get a vendor for the back-end IT system. The Contour system does not have all the ERP numbers.</p> <p>Traffic fine system - TCS and Munsoft platforms are different. Integration to be discussed</p>



**MFMA CIRCULAR 94**

**2.15**



# Municipal Budget Circular for the 2019/20 MTREF

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## Introduction

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This budget circular is a follow-up to the one issued on 07 December 2018 and it complements the many other circulars that have been issued previously. It guides municipalities with their preparation of the 2019/20 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate. The key focus of this Circular is the grant allocations per the 2019 Budget Review and the 2019 Division of Revenue Bill.

### 1. The South African economy and inflation targets

The economic and revenue outlook has deteriorated since the October 2018 Medium Term Budget Policy Statement (MTBPS). Funding pressures from state-owned companies have increased and require government financial support. Given these developments, the 2019 Budget proposes large-scale expenditure reprioritisation and tax measures that narrow the deficit from 4.5 per cent of GDP in 2019/20 to 4 per cent by 2021/22.

The 2018 MTBPS noted that weak economic performance and revenue shortfalls had contributed to some slippage in fiscal projections. Since then, economic growth has remained subdued and the domestic GDP outlook has been revised down. In the current year, tax revenue will be R15.4 billion below the 2018 MTBPS estimate. Funding pressures from Eskom and other financially distressed state-owned companies have increased, with several requesting state support to continue operating. In this context, the 2019 Budget proposes a series of tax and expenditure measures aimed at narrowing the deficit and stabilising the debt-to-GDP ratio. Additions to spending amount to R75.3 billion over the medium term, consisting mainly of transfers to support the reconfiguration of Eskom. These additions are partially offset by reductions to expenditure baselines and proposed savings from compensation adjustments totalling R50.3 billion. Tax measures raise an additional R15 billion in 2019/20 and R10 billion in 2020/21.

In combination, these measures are expected to narrow the consolidated budget deficit from a projected 4.5 per cent of GDP in 2019/20 to 4 per cent of GDP in 2021/22. Gross national debt is projected to stabilize at 60.2 per cent of GDP in 2023/24. Net loan debt (gross loan debt excluding government's cash balances) stabilises at 57.3 per cent of GDP in 2024/25.

The GDP growth rate is forecasted at 1.5 per cent in 2019, 1.7 per cent in 2020 and 2.1 per cent in 2021. The revisions take into account weaker investment outcomes in 2018, a more fragile recovery in household income and slower export demand than expected due to moderating global growth. Consumer inflation has also been revised down due to lower oil prices and food inflation than previously assumed.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. These factors, alongside continued high unemployment and slow growth will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for municipal revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In this context, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The following macro-economic forecasts must be considered when preparing the 2019/20 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections 2018 -2021**

Fiscal Year	2018/19 Estimates	2020/21		
		2019/20	Forecast	2021/22
Consumer Price Inflation (CPI)	4.7%	5.2%	5.4%	5.4%
Real GDP Growth	0.7%	1.5%	1.7%	2.1%

Source: 2019 Budget Review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

## 2. Key focus areas for the 2019/20 municipal budget process

Over the medium-term expenditure framework (MTEF) period, after budgeting for national government's debt-service costs, the contingency reserve and provisional allocations, 47.9 per cent of nationally raised funds are allocated to national government, 43 per cent to provinces and 9.1 per cent to local government.

Local government receives the smallest share of the division of nationally raised revenue because it has significant own revenue-raising powers. These revenue raising powers must be exercised more than ever before in the current dispensation. Local government raises about 70 per cent of its own revenue, but would be able to raise more if municipalities improved municipal revenue policies, billing and collection practices. In 2017/18, almost half of all municipalities collected less than 80 per cent of their billed revenue.

Spending outcomes for 2017/18 varied across the 257 municipalities. Many municipalities continue to adopt unrealistic spending plans. As a result, 217 municipalities underspent their operating budgets and 220 municipalities underspent their capital budgets. Of the R30 billion in conditional grants transferred to municipalities in 2017/18, R28 billion (93 per cent) was spent – an improvement from 86.8 per cent in 2016/17.

### 2.1 Local government grants and municipal revenue strength

Since the 2018 Medium Term Budget Policy Statement (MTBPS) reprioritisation and reductions undertaken have affected planned spending for 2018/19. Over the next three years there is strong growth in allocations to the local government equitable share, while growth in conditional grants recovers following significant reductions made in the 2018 MTEF. Total direct allocations to local government will now grow at an annual average rate of 7.6 per cent over the MTEF period.

Over the 2019 MTEF period, R414.7 billion will be transferred directly to local government and a further R22.5 billion has been allocated to local government through indirect grants. Direct transfers to local government over the medium term account for 9 per cent of national government's non-interest expenditure. When indirect transfers are added to this, total spending on local government increases to 9.4 per cent of national non-interest expenditure.

While there are some reductions in some grant programmes, they do not affect all conditional grants and not all grants were reduced by the same percentage. The infrastructure conditional grants, particularly the larger ones, were mainly affected as this was considered the most practical approach. However strong growth is realized in the local government equitable share with an average annual rate of 9.4 per cent over the MTEF period, while the conditional transfers see slower growth at an annual average rate of 7.6 per cent.

Conditional grant funding targets delivery of national government's service delivery priorities. It is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access this funding. The equitable share and the sharing of the general fuel levy constitute unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.

Government has repeatedly emphasised the importance of municipalities focussing on growing their own revenue base in order to expand resources available for local service delivery. Municipalities with significant revenue bases are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.

Legislation governing local planning and budgeting emphasises community participation in decision-making. The partnership between municipalities and communities relies on households and businesses recognising the value of, and paying for, municipal services. While government subsidises municipal services for low-income households, these services are only sustainable if people who can afford them – and use larger quantities – pay their bills. Therefore, the sustainability of municipalities depends on how they collect and spend their own revenues.

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below:

<http://www.treasury.gov.za/documents/national%20budget/2019/>

## 2.1.1 Changes to local government allocations

### 2.1.1.1 Unconditional grants

In the process of determining the baseline for the outer year (2021/22) of the 2019 MTEF period, the local government equitable share allocation has grown by 8.6 per cent of the baseline. This will cover the anticipated increase in the costs of providing free basic services to a growing number of households, and takes account of likely above-inflation increases in the costs of bulk water and electricity. It will also allow for above-inflation increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula.

### 2.1.1.2 Conditional grants

- A total of R295.9 million has been cut from direct local government conditional grant allocations for the MTEF period ahead to fund other government priorities. Indirect grants to local government have been reduced by an additional R600 million.
- An amount of R60.7 million is shifted from the incentive component of the integrated urban development grant in 2019/20 and added to the municipal disaster recovery grant to fund the repair of roads damaged by floods in Joe Gqabi District Municipality in the Eastern Cape.
- A total of R2.8 billion is added to the public transport network grant for the construction of a new public transport corridor on the MyCiti bus network in Cape Town. This corridor, connecting Mitchells Plain and Khayelitsha to the city, was approved through the Budget Facility for Infrastructure and will be implemented over a nine-year period.

## **2.2 Technical adjustment and continued funding of Drought disaster relief**

The following technical adjustments were made to grant programmes:

- R2.9 billion over the MTEF period from the municipal infrastructure grant to a new integrated urban development grant.
- R814.5 million over the MTEF period from the integrated national electrification programme (municipal) grant to the urban settlements development grant, as electrification projects in municipal licenced areas in metropolitan municipalities will now be funded as part of this integrated grant.
- R3 billion in 2020/21 and R4.4 billion in 2021/22 from the urban settlements development grant to create a new informal settlements upgrading partnership grant for municipalities.

### **2.2.1 Funding for Disaster Relief**

After the initial response to a disaster has been addressed, including funding from the municipal disaster relief grant discussed below, the repair of damaged municipal infrastructure is funded through the municipal disaster recovery grant.

The municipal disaster relief grant is administered by the National Disaster Management Centre in the Department of Cooperative Governance as an unallocated grant to local government. The centre is able to disburse disaster-response funds immediately, without the need for the transfers to be gazetted first. The grant supplements the resources local government would have already used in responding to disasters. To ensure that sufficient funds are available in the event of disasters, section 21 of the Division of Revenue Bill allows for funds allocated to the provincial disaster relief grant to be transferred to municipalities if funds in the municipal grant have already been exhausted, and vice versa. Over the MTEF period, R1 billion is available for disbursement through this grant. To ensure that sufficient funds are available for disaster relief, clause 20(6) of the Division of Revenue Act allows funds from other conditional grants to be reallocated for this purpose, subject to the National Treasury's approval.

### **2.3 Response to the Finance and Fiscal Commission (FFC)'s recommendations**

Government continues to provide responses to the FFC's recommendations on an annual basis. These annual recommendations by the FFC are required in terms of section 9 of the Intergovernmental Fiscal Relations Act. The FFC, amongst other recommendations, indicated that government should develop and strengthen control measures on the financial transfers in order to ensure compliance and that these funds be properly spent for their intended purposes, typically of improving service delivery and related specific priority outcomes.

The commission further highlighted that control measures should be underpinned by tighter monitoring of and reporting by sub-national governments on the use of grant funding and associated outcomes of such spending, and that National Treasury should ensure that decisive action, such as withholding of funds, is taken by national sector departments as soon as cases where inefficient, ineffective, wasteful or irregular spending of these funds are detected.

National Treasury in its response indicated that in terms of the annual Division of Revenue Act, the transferring officer of the grant (the department administering a conditional grant) is responsible for monitoring performance and withholding funds where necessary. However, the National Treasury is also empowered by section 216(2) of the Constitution to stop the transfer of funds to any organ of state that commits a serious or persistent breach of the

measures prescribed to promote transparency, accountability and the effective financial management of the economy, debt and the public sector. A legislative framework and related policies, including guidelines and circulars, already exists to assist with early detection of issues that warrant withholding funds (by transferring officers or the National Treasury). Chapter 6 of the Budget Review describes complementary efforts to build municipal capacity. National Treasury will strengthen this role in the 2019/20 financial year in support of the recommendation by FFC.

## 2.4 Borrowing for capital infrastructure

The Circular also provides clarity and updates the December 2017 MFMA Circular No. 89 specifically with regards to long-term borrowing.

National Treasury has taken the position that municipalities may not incur long-term debt to replenish internally generated funds which were spent in prior financial years, even if such spending was for capital expenditure. Borrowing to replace municipal funds previously spent is inconsistent with section 46 of the MFMA, which provides that a municipality can only incur long-term debt for the purpose of capital expenditure on property, plant, and equipment to be used for lawful purposes, and in certain circumstances, for refinancing existing long-term debt. Borrowing proceeds must be used to fund current and future capital expenditure, and may not be attributed to expenditures in previous years.

**PLEASE NOTE** that the sentence contained on MFMA Circular No. 89 stating that "The incurring of the expenditure against a different source of finance that was approved will be regarded as unauthorised expenditure" has been revoked.

## 3. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2019/20** in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures. Addressing bloated organizational structures that have been observed to contribute towards this problem warrants decisive action across all municipalities.

### 3.1 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) published their new multi-year price determination for the period from 2019/20 to 2021/22 on 7 March 2019.

NERSA will shortly publish their "Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2019/20 financial year". Municipalities are encouraged to download the full guideline document when it becomes available (at [www.nersa.org.za](http://www.nersa.org.za)) and study it carefully. The guideline includes an update to the average cost structure used to determine the municipal tariff increase. It will set out proposed timeframes for the approval of municipal tariffs.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2019/20 MTREF budget.

The 2019 Budget Review notes that, the NERSA tariff increases would be announced after the equitable share allocations had been calculated and tabled in the Division of Revenue Bill. In the absence of approved tariff increases for the period ahead, the equitable share formula allocations were calculated using the previously approved Multi-Year Price Determination of an 8 per cent annual bulk price increase for electricity in its calculations. If the approved tariff increases are higher than this, the equitable share allocations will not be increased in 2019/20. The Budget Review then explains that municipalities are expected to offset the increased cost of providing free basic services against above cost increases that they have received in the past. In recent years, municipalities have benefited from equitable share funding that has grown faster than actual increases in electricity costs (in 2017/18 the formula calculation used a bulk electricity price increase of 8 per cent, but NERSA only approved a bulk price increase of 0.3 per cent for the municipal financial year, and in 2018/19 a bulk increase of 8 per cent was used in the formula, but the actual increase was only 7.3 per cent). Municipalities have also benefited from increased allocations that were provided to cover household growth projections that were higher than the revised estimates in the 2017 General Household Survey. To provide for the possibility of larger cost increases in future, amounts of R1 billion in 2020/21 and R1.1 billion in 2021/22 remain unallocated in the equitable share.

#### 4. Conditional Grant Transfers to Municipalities

This section provides guidance to municipalities with regard to the preparation for the 2018/19 unspent conditional grant and roll-over process and should be referenced against previous annual budget circulars.

##### 4.1 Criteria for the rollover of conditional grant funds

Section 22 of the 2018 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer must be addressed to the **National Treasury** requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2018 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
  - a) Proof that the project tender was published and the period for tender submissions closed before 31 March;
  - b) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or



- c) Proof of a project tender, appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project;
- d) Incorporation of the Appropriation Statement;
- e) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2020 (attach cash flow projection for the applicable grant).

4. A progress report (also in percentages) on the status of each project's implementation that includes an attached, legible implementation plan);
5. The value of the committed project funding, and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

**No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy.**

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2019, the application will be declined.**

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2018 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements information to National Treasury by 31 August 2019;
3. Accurate disclosure of grant performance in the 2018/19 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Cash available in the bank (net position including short term investments) as at 30 June 2019 is in line with the cash flow statements to finance the roll-over request. If the full amount that is requested for roll over is not entirely cash backed, such a roll over will not be approved. National Treasury will not approve portions of roll over requests.

It should be noted that under no circumstances will the National Treasury consider requests to roll-over:

1. The entirety of any allocation to the municipality, as there should be a minimum spend of 50 per cent of the allocation per programme;
2. Funding from the same grant for the third consecutive time;
3. Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
4. Funding where there is evidence that the roll over application is linked to invoices that were issued within the last 30 days of the municipal financial year end.

## 4.2 Unspent conditional grant funds for 2018/19

The process to ensure the return of unspent conditional grants for the 2018/19 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2019 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile.
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2019. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2018 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2019.

***National Treasury will not consider any rollover requests that are incomplete or received after this deadline.***

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2019 or whether it will agree to any alternative payment arrangement or schedules.
- Step 5: National Treasury will communicate the unspent conditional grants amount by 05 November 2019. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2019.
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 18 November 2019, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 02 December 2019 equitable share allocation.

*All other issues pertaining to Appropriation Statement and reporting on approved roll overs are addressed in the Annexure to MFMA Circular No. 86.*

## 5. The Municipal Budget and Reporting Regulations

### 5.1 Tabling of budget documents

The slow spending of capital budgets by most municipalities is a national concern as it has a negative impact on service delivery. In most cases the hockey stick phenomenon that exists (i.e. spending increases in the last six months of the year) is a direct result of poor planning by municipalities. Going forward and to address weak planning process, all municipalities will be required to table the following supporting documents to Council, as part of the budget pack, when they table their budgets by 29 March 2019:

- 1) Service Delivery and Budget Implementation Plan (SDBIP); and
- 2) Procurement Plan.

This is also in terms of the requirements and spirit of the MFMA and its Municipal Budget and Reporting Regulations.

## 5.2 The impact of VAT on tariffs

VAT remains at 15 per cent, which was an increase from 1 April 2018 in the previous year. To mitigate the effects of this increase on low income households, the MTBPS announced various zero rated items, wherein the VAT would be charged at 0 per cent.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate. (See MFMA Circular No. 91 on the relevant supporting documentation regarding the VAT guides).

## 5.3 Schedule A - version to be used for the 2019/20 MTRREF

National Treasury has released Version 6.3 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.3 of the MSCOA classification framework and must be used when compiling the 2019/20 MTRREF budget.

**ALL municipalities MUST** use this version for the preparation of their 2019/20 MTRREF budget.

It is imperative that all municipalities prepare their 2019/20 MTRREF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have recently demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and must ensure that they produce their Schedule A1 directly out of the budget module.

To promote this approach, from the 2020/21 MTRREF the National Treasury will only accept a Schedule A1 in PDF format, containing ALL sheets as prescribed and with each worksheet displaying an embedded system stamp to certify that it has been produced directly from the system. For purposes of collecting additional data which we previously did using the Schedule A1 in Excel, a prescribed data string containing the data must be populated and uploaded by each municipality (refer to the attachment to MFMA Budget Circular No 93 on the NT Website).

<http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>

Special attention must be given to the supporting schedules in the prescribed Schedule A1. Where detailed data is lying in a sub-system e.g. human resource data for SA22 to SA24, this data must be pulled from the sub-system into the applicable supporting sheet and must form part of the complete endorsed Schedule A1.

The following supporting tables will be included for perusal and sign-off during the verification process of the 2019 MTRREF: SA11, SA12a, SA13a, SA14, SA22, SA23, SA24, SA25, SA27, SA36, SA37 and SA38.

It is therefore important to focus on the additional supporting data as well as the financial data submitted on A1 to A10 during the verification process undertaken with National Treasury, the provincial treasuries and all municipalities.

Download Version 6.3 of Schedule A1 by clicking **HERE**

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:  
<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

#### 5.4 Assistance with the compilation of budgets

In cases where the municipality requires advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Bernard Mokgabodi	012-315 5936	<a href="mailto:Bernard.Mokgabodi@treasury.gov.za">Bernard.Mokgabodi@treasury.gov.za</a>
	Matlatji Mashoeshoe	012-315 5553	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
Free State	Jordan Maja	012-315 5663	<a href="mailto:Jordan.Maja@treasury.gov.za">Jordan.Maja@treasury.gov.za</a>
	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	<a href="mailto:Bernard.Mokgabodi@treasury.gov.za">Bernard.Mokgabodi@treasury.gov.za</a>
	Johan Botha	012-315 5171	<a href="mailto:Johan.Botha@treasury.gov.za">Johan.Botha@treasury.gov.za</a>
Limpopo	Una Rautenbach	012-315 5700	<a href="mailto:Una.Rautenbach@treasury.gov.za">Una.Rautenbach@treasury.gov.za</a>
	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Willem Voigt	012-315 5830	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a>
	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Northern Cape	Jordan Maja	012-315 5663	<a href="mailto:Jordan.Maja@treasury.gov.za">Jordan.Maja@treasury.gov.za</a>
North West	Willem Voigt	012-315 5830	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape	Vuyo Mbunge	012-315 5661	<a href="mailto:Vuyo.Mbunge@treasury.gov.za">Vuyo.Mbunge@treasury.gov.za</a>
	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	<a href="mailto:ldataqueries@treasury.gov.za">ldataqueries@treasury.gov.za</a>

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. In addition to the above compliance check, the mSCOA data strings will be assessed to determine whether the municipalities are compliant.

The National Treasury herewith emphasises that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***they will be required to return to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The Schedule A that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality. Schedules D must be submitted for each entity.

## 6. Municipal Chart of Accounts (mscoa)

### 6.1 Virement in an mscoa environment

The MFMA and the Municipal Budget and Reporting Regulations, 2009, allow for the shifting of funds between items, projects, programmes and votes in the budget in line with a Council approved virement policy. MFMA Circulars No. 12, 51 and 88 provide the principles municipalities must consider when doing a virement.

With the promulgation of the mscoa Regulation in 2014, municipalities should have aligned their virement policies to mscoa. mscoa provides a uniform and standardised financial transaction classification framework for municipalities and their entities to transact in and record its transactions using seven (7) segments. Six of these mscoa segments are compulsory<sup>1</sup>.

### 6.2 mscoa training

The National Treasury has developed mscoa training materials on the fundamentals and reporting requirements of mscoa. Officials from National and Provincial Treasuries and the Preferred Trainers on mscoa from the Chartered Institute of Government Finance, Auditors and Risk Officers (CIGFARO) have been trained to provide training in this regard.

While the CIGFARO Preferred Trainers have been issued with certificates of competence to provide training on the "On the fundamentals and reporting requirements of mscoa", it should be emphasized that this training is **unaccredited**. There is currently not any accredited training available on mscoa that has been endorsed by the National Treasury. Therefore, municipalities and other role-players that require training on mscoa should not request for accredited training or trainers in their adverts.

The contact details of the CIGFARO Preferred Trainers is available on the CIGFARO website, [www.CIGFARO.co.za](http://www.CIGFARO.co.za).

## 7. Budget process and submissions for the 2019/20 MTRF

### 7.1 Budgeting for the audited years on Schedule A (mscoa)

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2015/16 to 2017/18 in version 6.3 of the Schedule A when compiling 2019/20 MTRF budgets.

<sup>1</sup> Refer to Municipal SCA Circular No 1. An introduction to the seven (7) segments.

## 7.2 Submitting budget documentation and schedules for 2019/20 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, *immediately* after an annual budget is tabled in the municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2019, the final date of submission of the electronic budget documents and corresponding data strings is **Wednesday, 03 April 2019**. The deadline for submission of hard copies including council resolution is **Friday, 05 April 2019**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury *within ten working days* after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2019, the final date for such a submission is **Friday, 12 July 2019**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.3) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats;
- the draft Service Delivery and Budget Implementation Plan (SDBIP) in both printed and electronic format;
- the draft Integrated Development Plan (IDP);
- Procurement Plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- the budget locking certificate; and
- schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za). Any problems experienced in this regard can be addressed with Elsabe Rossouw at [Elsabe.Rossouw@treasury.gov.za](mailto:Elsabe.Rossouw@treasury.gov.za). Budget related documents and schedules may also be uploaded using the LG Upload Portal at <https://lguploadportal.treasury.gov.za/sites/lguploadportal/SitePages/Home.aspx>

Municipalities are required to send printed submissions of their budget documents and council resolution to:

### **For couriered documents**

Ms Linda Kruger  
National Treasury  
40 Church Square  
Pretoria, 0002

### **For posted documents**

Ms Linda Kruger  
National Treasury  
Private Bag X115  
Pretoria, 0001

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 29 March 2019 to [yasmin.coovadia@treasury.gov.za](mailto:yasmin.coovadia@treasury.gov.za). If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to [yasmin.coovadia@gmail.com](mailto:yasmin.coovadia@gmail.com) or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with [yasmin.coovadia@treasury.gov.za](mailto:yasmin.coovadia@treasury.gov.za). Hard copies of the BEPP may be sent to Yasmin

Cooxadia, National Treasury, 3<sup>rd</sup> floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

### 7.3 Retirement of the Budget reform returns (Appendix B)

From 2019/20 onwards, municipalities will no longer be required to continue with the use of the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. The National Treasury will use only the mSCOA data strings required for submission as prescribed and all publications will use the data collected from the mSCOA data strings.

This places the responsibility on each municipality to ensure that:

1. Budgets are accurately locked into the financial system;
2. Each transaction is accurately recorded on a daily base;
3. Data collected from sub-systems is accurately represented in the General Ledger (GL);
4. At the end of the reporting period, all reconciliations are done, sub-systems are in balance and the Municipal Manager and CFO agrees with the figures as presented in the Schedule C and other management reports or dashboards;
5. The reporting period is **CLOSED** for further transactions; and
6. The data string for the period is produced directly out of the financial system and uploaded using the LG Upload Portal.

While the National Treasury will still share control reports and Schedule C as produced from the data uploaded by municipalities, the verification process before each quarterly Section 71 publication will fall away as the responsibility now lies with the municipality **BEFORE** submitting the data strings to ensure that the data is an accurate reflection of the state of municipal finances.

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

**NOTE:** Municipalities must conclude all reporting for 2018/19 up to restated audit outcomes on the Appendix B (old electronic returns) to [lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za) before we can retire the returns.

### 7.4 Upload of the mSCOA budget data strings to the LG upload portal

Municipalities must upload the mSCOA data strings for the tabled (**TAB**) and adopted (**ORGB**) budget to the upload portal. The budget data strings must be accompanied by the IDP project details data strings (**PRTA** and **PROR**). The deadlines for submission of the MBRR documents are also applicable to the mSCOA data strings. Refer to paragraph 7.2 above.

### 7.5 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (including the audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting transparency and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Documents/Forms/AllItems.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

## 7.6 The process to be followed to issue version 6.4 of the mSCOA chart

Municipalities have raised concerns that National Treasury issue the mSCOA chart changes late in the budget process. Therefore, to address this challenge, the FAQ database will be closed on 31 August 2019 for logging new queries. As a result, the new version of the chart will be issued by 31 October 2019.

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001  
**Phone** 012 315 5009  
**Fax** 012 395 6553  
**Website** <http://www.treasury.gov.za/default.aspx>

**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**08 March 2019**



**2.16 MUNICIPAL MANAGER'S QUALITY  
CERTIFICATION**



**2019/2020 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK DRAFT QUALITY  
CERTIFICATE**

I, NJ MDAKANE, the Municipal Manager of KwaDukuza Municipality, hereby certify that the draft annual budget and supporting have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act, and that the draft annual budget and supporting documentation are consistent with the draft Integrated Development Plan of the municipality. The priorities and values reflected herein are however subject to change with the public participation process.

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

DATE: 25.03.2019

